

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

FINANCE AND PERSONNEL COMMITTEE

August 15, 2019

NIRPC Dune Room, Portage, Indiana

Members Present

Justin Kiel - Chair
Diane Noll
George Topoll
Jeannette Bapst
Bob Carnahan
Karen Freeman-Wilson
Dave Shafer
Jane Jordan
Mike Rosenbaum

Staff and Others Present

David Hollenbeck
Kathy Luther
Talaya Jones
Jamie Stewart
Meredith Stilwell
Ty Warner

Call to Order

Justin Kiel called the meeting to order at 8:05 am with the Pledge of Allegiance.

Approval of Minutes

The minutes of the July 18, 2019 meeting were approved as presented on motion by Bob Carnahan and second by Dave Shafer.

Review of Financial Status – July 2019

Talaya Jones presented the July 2019 bank reconciliations for the NIRPC general account and the Revolving Loan Fund (RLF) account. The general account beginning balance was \$1,387,717.51 and ending balance was \$1,069,338.53. The RLF account beginning balance was \$153,437.84. \$5,820.71 was received in payments and the ending balance was \$159,271.84.

Talaya presented the financial status report for July 2019. Total Salaries are under budget due to vacant positions. The departmental category is overall currently under budget, but the transportation communications line is over budget due to training of the GIS employee. The environmental programs department is currently under budget as there are upcoming programs which will utilize the funds. Several Contractual category line items are currently under budget, but will be spent down as invoices are received for projects currently underway and for upcoming projects. There have not been enough invoices from the Dunes Center to spend the Alternative Fuel line item down. All categories were under budget year to date through July 2019, with the exception of Maintenance, which was \$80 over. Total expenditures were \$164,672 under budget. Bob Carnahan questioned if enough had been built into the budget to cover audit expenses and it was explained that, while the bill might be slightly more than the budgeted amount, the difference will be within a reasonable amount.

Talaya presented the year to date July 2019 budget vs. actual revenue chart. The federal agencies line is under budget due to the moving of an employee from federal billing to state. The state agencies line is currently under budget as PMTF funds will be received soon as pass-through for subrecipients. The interest income line item is also under budget as a revolving loan is not being collected on.

Approval of Claims Register – July 2019

Talaya presented the July 2019 claims register to the Committee for approval. As there were no questions, on motion by Bob Carnahan and second by Karen Freeman-Wilson, the Committee approved the claims register.

LaPorte Transporte Capital Lease Agreement

Kathy Luther presented the LaPorte Transporte Capital Lease Agreement. The first step is to change the agreement to allow for sale of buses to LaPorte Transporte. Section 5 of the agreement captures the change. "Bargain price" as noted in the agreement is not explicitly defined. Proceeds for sales will go into local match if less than \$5000 and sale happens after useful life of the buses. It was also stated that after a sale, regulations concerning usage are no longer in place and the NIRPC logo will be removed. Upon motion by Mike Rosenbaum and second by George Topoll, the Committee moved to approve the lease agreement.

Procurement Recommendation - #19-19

Kathy Luther presented procurement recommendation #19-19 for the City of Valparaiso's TOD ground improvements project. 80% will be funded by the Federal Transit Administration and Valparaiso will provide the remaining 20%. Motion made by Mike Rosenbaum and second by Dave Shafer to recommend the procurement up to \$125,000 to the Commission.

Kankakee River Basin and Yellow River Basin Development Commission (KRBYRBDC)

Talaya Jones presented the new agreement for the KRBYRBDC. The KRBYRBDC is to reimburse NIRPC more each month, as the amount was adjusted to increase the base number of hours accounting staff will be dedicated to the Commission. The staffing level will increase to 50% of a full-time employee from August 1 through December 31, 2019, then reduce to 25% for the full year of 2020. The additional time is to accommodate the set-up of Quickbooks and a chart of accounts for the Commission's use. The question was asked if the State Board of Accounts would approve of the software. Talaya stated that they would not recommend or approve the use of any software. Motion was made by Karen Freeman-Wilson to approve the agreement and second by Bob Carnahan.

Budget Amendment

Talaya Jones presented the proposed 2019 budget amendment and stated that the changes of additional revenue in the departmental and contractual line items were due to new grants being awarded. \$2000 was also proposed to be moved from organizational development to audit and accounting to ensure the upcoming invoice from the State Board of Accounts would be covered. The auditor brought in to audit federal grants costs \$675 per day if directly auditing federal grants, and \$175 if not directly auditing them.

Per Dave Hollenbeck, the agenda should be changed to state that a recommendation to bring it before the full commission is being sought rather than a request to approve. If recommendation is granted, then a request to bring it before the full commission has to be received before it can be presented and approved. On motion by Karen Freeman-Wilson and second by Mike Rosenbaum, recommendation was granted.

Other Business

Talaya Jones stated the State Board of Accounts audit has concluded. There were three findings. The first is a SEFA section 2 issue, with an overstatement of \$1M. It was due to the pass through of grants being placed under State awards rather than Federal. Going forward, reconciliation of revenue will be more robust to recognize if the issue were to occur and take the necessary steps to correct it.

There were also two section 3 findings, one of which was on period of performance where the activity dates on two invoices were before the PL dates, and the other was that the quarterly FTA reports did not have a second approval.

Ty Warner stated the exit meeting with the State Board of Accounts is scheduled to immediately follow the Commission meeting, and all present are welcome to attend.

Adjournment

There being no further business the meeting adjourned at 8:41 a.m.