



YVCOG EXECUTIVE COMMITTEE AGENDA

Wednesday, February 18, 2015
12:30 p.m.

The 300 Building
311 N. 4th St, Ste 204, Yakima, WA

YVCOG EXECUTIVE COMMITTEE MEMBERS:

- Jim Restucci, Chair, Mayor, City of Sunnyside,
- John Hodkinson, Vice-Chair, Member-at-Large
- Mike Leita, Commissioner, Yakima County
- Micah Cawley, Mayor, City of Yakima
- Dan Olson, Council Member, City of Union Gap
- Loren Belton, Mayor, City of Toppenish
- Mario Martinez, Mayor, City of Mabton

- ❖ **CALL TO ORDER** – The February 18, 2015 meeting of the YVCOG Executive Committee will come to order at _____ p.m.
- ❖ **INTRODUCTIONS / ROLL CALL**
- ❖ **APPROVAL OF MINUTES** – December 15, 2014 *pgs. 3-4*
- ❖ **PUBLIC COMMENT POLICY** – *It is the policy of the YVCOG Executive Committee to accept public comment on agenda items at the time the item is being discussed. Public comments regarding items not on the agenda will be heard at the end of the meeting*

NEW BUSINESS

1. General Information & Correspondence
Larry Mattson, Executive Director
 - 2015 Areas of Emphasis
Action: Information
2. Approval Of Vouchers
Action: Review, approval and authorization of signatures.
3. 2014 Final Budget Report *pgs. 5-8*
Chris Wickenhagen, Deputy Director
 - 2014 Final Budget Report
Action: Approval.
 - 2014 Final Cash Flow Statement
Action: Information.
4. 2015 Indirect Cost Rate & Certification effective February 1, 2015 *pgs. 9-12*
Chris Wickenhagen, Deputy Director
Action: Discussion and approval to authorize Chair to sign Certification Statement.

5. Monthly Budget Report *pgs. 13-16*
Chris Wickenhagen, Deputy Director

- January 2015 Budget Report.
Action: Approval.
- January 2015 Cash Flow Statement.
Action: Information.

6. Procurement Card Policy (Pcard) *pgs. 17-34*
Chris Wickenhagen, Deputy Director
Action: Discussion and Approval.

7. Program Updates
Shawn Conrad, Senior Planner, and Joseph Calhoun, Planner
Action: Information.

8. March 18, 2015 General Membership Meeting
Larry Mattson, Executive Director
Location: Union Gap
Program and Business Items: Review
Action: Discussion.

❖ **OLD BUSINESS**

❖ **OTHER BUSINESS**

❖ **PUBLIC COMMENT**

❖ **ADJOURN** at _____ p.m.

YVCOG ensures full compliance with Title VI of the Civil Rights Act of 1964 by prohibiting discrimination against any person on the basis of race, color, national origin, or sex in the provision of benefits and services resulting from its federally assisted programs and activities. For questions regarding YVCOG's Title VI Program, you may contact the Title VI Coordinator at 509.574.1550.

If you need special accommodations to participate in this meeting, please call us at 509.574.1550 by 10:00 a.m. three days prior to the meeting. For TDD users, please use the state's toll-free relay service, 800.833.6388 and ask the operator to dial 509.574.1550.

YVCOG EXECUTIVE COMMITTEE MEETING MINUTES
January 21, 2015

- CALL TO ORDER** Mr. Restucci, Chairman, called the January 21, 2015 meeting of the YVCOG Executive Committee to order at 7:06 p.m.
- PUBLIC COMMENT POLICY** It is the policy of the Yakima Valley Executive Committee to accept public comment on agenda items at the time the item is being discussed. Public comments regarding items not on the agenda will be heard at the end of the meeting.
- ROLL CALL & INTRODUCTIONS** Members present: Jim Restucci, John Hodkinson, Mike Leita, Mario Martinez, and Dan Olson.
Members Absent: Loren Belton, Micah Cawley.
YVCOG staff present: Larry Mattson, Chris Wickenhagen, Deb LaCombe, Shawn Conrad, Joseph Calhoun, and Tami Hayward.
Others present: Norm Childress, Bill Moore, Cus Arteaga, Santos Trevino, Gloria Mendoza; Maria Gonzalez, Lilia Villarreal; Adam Kramer; Jane Williams, Joe Henne; Felisa Cox; Clara Jimenez, Blaine Thorington; Roger Wentz, Mark Carney, Dan Olson; Santos Valdez, Jim Gerred, Peggie Gerred; Doug Stewart; Bill Clemens, Don Whitehouse, Madelyn Carlson, Sandee Hodkinson, Bruce Williams, and Yoon-Hee Henne.
A quorum was present.
**Indicates notice of absence received prior to meeting.*
- APPROVAL OF MINUTES** Mr. Hodkinson moved to approve the minutes* of the December 15, 2014, meeting. Mr. Leita seconded. The motion carried.
- OLD BUSINESS** None.
- NEW BUSINESS**
- General Information and Correspondence* Mr. Mattson, Executive Director, spoke briefly about the Areas of Emphasis he will be focusing on in 2015 – customer relations, program management and staff development. He will be contacting the various jurisdictions in the near future to discuss these and other topics.
- He is looking forward to meeting with the mayors, council people and public works staff, and will probably begin scheduling these meetings in March.
- Monthly Budget Report* Ms. Wickenhagen presented the Preliminary December Monthly Budget Report showing a revenue balance of \$33,183.85. Mr. Hodkinson moved to approve the Preliminary December 2014 Monthly Budget Report, seconded by Mr. Martinez. The motion carried.
- Approval of Vouchers* Vouchers were audited and certified by the Auditing Officer as required by RCW 42.24.080, those expense reimbursement claims certified as required by RCW 42.24.090, and have been recorded on a listing which has been made available to the Executive Committee.

As of this date, the Executive Committee approved for payment those claims and payroll vouchers in the list as follows: payroll vouchers numbered JAN-15-001 through JAN-15-006 in the total amount of \$62,395.00, and claim vouchers numbered JAN-15-007 through JAN-15-034 in the total amount of \$9,359.99. Mr. Martinez moved to approve the January Vouchers;* Mr. Leita seconded this motion. The motion carried.

Grandview Professional Services Agreement (GMA Review and Update)

Mr. Mattson presented the Grandview Professional Services Agreement, in the amount of \$17,072.00, and requested the Executive Committee's approval and authorization for the Chair to sign.

Mr. Olson moved to authorize the Chair to sign the Grandview Professional Services Agreement. Mr. Hodkinson seconded. The motion carried.

January 21, 2015 General Membership Meeting

The January General Membership Meeting will be held following the conclusion of the meeting.

OTHER BUSINESS

None.

PUBLIC COMMENT

None.

ADJOURN

With no other business, Mr. Restucci adjourned the meeting at 7:13 p.m.

Respectfully submitted,

James A. Restucci, YVCOG Executive Committee Chair

Date signed

ATTEST:

Tamara Hayward, Office Specialist

**YVCOG Executive Committee Meeting February 18, 2015
FINAL BUDGET REPORT
December 2014**

Prepared By Christina Wickenhagen, Deputy Director

REVENUES RECEIVED:		2013	2014
January		148,231.60	136,397.75
February		70,418.79	16,271.78
March		71,408.17	96,237.46
April		56,856.94	68,817.66
May		33,942.71	53,265.46
June		36,854.20	49,677.21
July		109,649.55	62,434.49
August		7,689.37	14,011.30
September		89,372.43	56,655.80
October		45,646.55	48,735.55
November		33,690.89	52,712.46
December		77,272.96	51,734.93
Total Revenue MTD (through December)		\$781,034.16	\$706,951.85
Total Revenue YTD		\$781,034.16	\$706,951.85
EXPENDITURES:			
Salaries	January	\$39,127.92	\$36,171.80
	February	\$39,391.05	\$36,024.11
	March	\$39,628.06	\$36,142.51
	April	\$39,061.83	\$36,274.46
	May	\$42,817.19	\$36,866.00
	June	\$30,791.91	\$29,060.27
	July	\$35,982.00	\$29,949.67
	August	\$35,667.89	\$29,725.34
	September	\$36,501.16	\$29,586.90
	October	\$35,670.22	\$29,740.24
	November	\$36,008.83	\$35,221.53
	December	\$35,205.76	\$34,265.93
Total Salaries MTD (through December)		\$445,853.82	\$399,028.76
Total Salaries YTD		\$445,853.82	\$399,028.76
Vouchers	January	\$34,873.81	\$31,042.82
	February	\$33,086.97	\$25,676.82
	March	\$21,538.54	\$25,927.10
	April	\$23,414.92	\$23,260.02
	May	\$25,718.01	\$22,484.02
	June	\$21,693.75	\$17,282.84
	July	\$19,694.01	\$19,420.69
	August	\$19,272.47	\$17,167.92
	September	\$19,204.84	\$23,769.36
	October	\$23,542.26	\$22,346.83
	November	\$43,595.09	\$20,634.07
	December	\$23,397.83	\$22,871.42
Total Vouchers MTD (through December)		\$309,032.50	\$271,883.91
Total Vouchers YTD		\$309,032.50	\$271,883.91
TOTAL EXPENDITURES MTD (through December)		\$754,886.32	\$670,912.67
TOTAL EXPENDITURES YTD		\$754,886.32	\$670,912.67
Revenue Balance		\$26,147.84	\$36,039.18

2014
Yakima Valley Conference of Governments
FINAL REVENUE Budget

100%

GL	Sub-Departments Grants/Contracts	YTD Actual Revenue	2014 Budget	Year-to-Date \$ Variance	Year-to-Date % Variance
615 308 000 01	Beginning Fund Bal-Designated **		195,000.00 **	195,000.00	
	Administration				
615 100 368.5	Admin-Gen'l Assessment	98,900.00	98,900.00	0.00	100%
615 100 369.9	Admin-Misc Revenue (copies, posters)	35.76	500.00	464.24	7%
615 100 345.8	Admin-Assoc Membership Fees	300.00	300.00	0.00	100%
	Total Administration	99,235.76	99,700.00	464.24	100%
615 100 337.X	Intergov-Local Match WSDOT	52,575.00	52,574.00	-1.00	100%
615 100 368.5	Intergov -Local Transit	3,000.00	3,000.00	0.00	100%
	Total Intergov-Local	55,575.00	55,574.00	-1.00	100%
615 210 333	STP - Fed Hwy Admin WSDOT	3,900.87	40,000.00 *	36,099.13	10%
	MPO/RTPO				
615 340 333	FHWA-DOT-Metro Plan (PL)	209,185.55	350,000.00	140,814.45	60%
615 340 333	FTA-DOT-Metro Plan Grant	42,651.89	42,658.00	6.11	100%
615 340 334	RTPO-WSDOT	96,988.98	97,191.00	202.02	100%
	Total MPO/RTPO	348,826.42	489,849.00	141,022.58	71%
615 215 333	ACE - DOH	6,084.69	10,000.00 *	3,915.31	61%
615 440 334	CTR - Plans & Progr WSDOT	42,571.88	75,000.00	32,428.12	57%
615 445 333	CMAQ Grant	91,485.73	103,750.00	12,264.27	88%
615 337.1	Intergov-Scholarship	35.00	1,500.00	1,465.00	2%
615 5XX 345.8	Intergov Serv-Exec Boards (TA Contr)		73,000.00		
	Member TA's 2013	2,903.36			
	Grandview TA 2014	2,137.89			
	Grandview Parks PSA	5,783.31			
	Granger TA 2014	4,647.47			
	Harrah PSA 2014	3,932.72			
	Mabton TA 2014	413.62			
	Moxee TA 2014	-			
	Selah TA 2014	-			
	Tieton TA 2014	6,174.89			
	Toppenish TA 2014	1,962.47			
	Union Gap TA 2014	-			
	Wapato TA 2014	4,589.64			
	YC HOME Cons PSA 13-14	5,722.08			
	Grant/Yakima Health Dist PSA 2014	10,000.00			
	YC HOME Cons PSA 14-15	10,969.05			
	Total TA Contracts	59,236.50	73,000.00	13,763.50	81%
	Total Revenue	706,951.85	938,373.00	\$ 241,421.15	75%

* Denotes budget amendment 3/17/14

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2014
Yakima Valley Conference of Governments
FINAL EXPENDITURE Budget

100%

GL Code & Description	YTD Actual	2014 Budget	Annual \$ Variance	YTD % Variance
Salaries				
615 1001 Salaries and Wages	\$ -	\$ 396,271.65	\$ 532,000.00	74% \$ 135,728.35
615 1002 Salaries-Overtime	\$ -	\$ 2,757.11	\$ 5,000.00	55% \$ 2,242.89
615 1003 Salaries-Extra Help	\$ -	\$ -	\$ 1,500.00	0% \$ 1,500.00
Salaries	\$ -	\$ 399,028.76	\$ 538,500.00	74% \$ 139,471.24
Personnel Benefits				
615 2002 Benefits-Direct	\$ -	\$ 130,394.29	\$ 178,000.00	73% \$ 47,605.71
615 2004 Benefits-Bank Accruals	\$ -	\$ -	\$ -	
Personnel Benefits	\$ -	\$ 130,394.29	\$ 178,000.00	73% \$ 47,605.71
Supplies				
615 3101 Office & Operating Supplies	\$ -	\$ 9,847.91	\$ 11,500.00	86% \$ 1,652.09
615 3501 Small Tools and Minor Equip	\$ -	\$ 3,231.69	\$ 3,500.00	92% \$ 268.31
615 3502 Computer Software	\$ -	\$ -	\$ 3,000.00	0% \$ 3,000.00
615 3590 Small & Attractive Items	\$ -	\$ 2,694.17	\$ 2,000.00	135% \$ (694.17)
Supplies	\$ -	\$ 15,773.77	\$ 20,000.00	79% \$ 4,226.23
Other Services-Charges				
615 4101 Professional Services	\$ -	\$ 20,040.90	\$ 47,088.00	43% \$ 27,047.10
615 4125 Prof Serv-Indirect Costs	\$ -	\$ 6,735.00	\$ 6,735.00	100% \$ -
615 4191 Prof Serv-Purch Services	\$ -	\$ 2,454.00	\$ 2,454.00	100% \$ -
615 4201 Communications-Telephone	\$ -	\$ 9,178.94	\$ 9,600.00	96% \$ 421.06
615 4202 Communication-Postage	\$ -	\$ 658.52	\$ 1,000.00	66% \$ 341.48
615 4301 Travel	\$ -	\$ 16,841.69	\$ 42,000.00	40% \$ 25,158.31
615 4401 Advertising	\$ -	\$ 2,193.16	\$ 7,000.00	31% \$ 4,806.84
615 4501 Operating Rentals and Leases	\$ -	\$ 47,950.45	\$ 59,000.00	81% \$ 11,049.55
615 4601 Insurance	\$ -	\$ 5,878.00	\$ 6,145.00	96% \$ 267.00
615 4701 Utility Services	\$ -	\$ 134.34	\$ 125.00	107% \$ (9.34)
615 4801 Repair and Maintenance	\$ -	\$ 1,711.80	\$ 2,500.00	68% \$ 788.20
615 4901 Misc. (registrations, dues, subscriptions)	\$ -	\$ 11,939.05	\$ 18,026.00	66% \$ 6,086.95
Other Services - Charges	\$ -	\$ 125,715.85	\$ 201,673.00	62% \$ 75,957.15
Capital Outlay				
6401 Capital Expenditure	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
Capital Outlay	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
Debt Services-Interest				
615 8101 Interest	\$ -	\$ -	\$ 200.00	\$ 200.00
Debt Service - Interest	\$ -	\$ -	\$ 200.00	\$ 200.00
Total Expenditure	\$ -	\$ 670,912.67	\$ 948,373.00	71% \$ 277,460.33

2013-14 Cash Flow Statement
Yakima Valley Conference of Governments
FINAL

December 2014 (Cash Basis Accounting)	For the Mo Ended:												
	December	January	February	March	April	May	June	July	August	September	October	November	December
Beginning cash	\$213,510.70	\$279,635.59	\$301,720.02	\$255,888.55	\$290,056.40	\$299,626.38	\$293,255.02	\$296,589.12	\$309,688.25	\$277,086.10	\$280,070.83	\$276,719.31	\$273,576.17
Fed Hwy Admin-WSDOT STP									3,900.87				
FHWA DOT-Metro Plan Grant	51,476.36	22,580.81		60,169.49	35,729.60	6,922.29	25,376.69	22,826.92		33,188.28		17,645.31	27,398.05
FTA-DOT-Metro Plan Grant				7,728.90	4,589.55	30,105.20	3,259.69			12,767.55	23,269.32	8,742.52	
DOT-RTPO & RTPO Long Range	14,301.59	6,526.25		24,105.06	7,830.42	7,879.17	7,352.39	6,622.98	6,545.31	6,912.11		17,851.72	6,386.57
CMAQ Plans & Programs	4,864.41	7,293.77	2,731.88		6,252.27		6,377.18	3,033.64			10,732.91	4,153.48	1,996.75
DOT - CTR											346.20		1,042.50
Active Communities Grant					403.03	1,963.94	1,398.95			930.07			
Intergov Serv-Exec Boards (TA Co	6,630.60	1,798.14	1,975.90	4,234.01	4,645.35	6,344.86	5,912.31	3,656.95	3,515.12	2,857.79	5,108.48	4,311.53	14,876.06
Intergov-County/City Share-gen assess	58,795.00	6,480.00			9,262.00		15,101.00				9,262.00		
Intergov-Local Match WSDOT	36,398.00	5,034.00					11,143.00						
Intergov-Local FTA (Yakima Transit)	3,000.00												
Intergov -Scholarship													
Misc Revenue-copies, posters		5.78			5.44						16.64	7.90	
Associate Membership Fees			50.00		100.00	50.00	50.00	50.00	50.00				
Expense Revenue Netted Back				525.00			450.00						
Total Receipts	\$77,272.96	\$136,397.75	\$16,271.78	\$96,762.46	\$68,817.66	\$53,265.46	\$50,127.21	\$62,434.49	\$14,011.30	\$56,655.80	\$48,735.55	\$52,712.46	\$51,734.93
Available Cash	\$290,783.66	\$416,033.34	\$317,991.80	\$352,651.01	\$358,874.06	\$352,891.84	\$343,382.23	\$359,023.61	\$323,699.55	\$333,741.90	\$328,806.38	\$329,431.77	\$325,311.10
Use of Funds													
Salaries	0.00	71,377.56	36,024.11	36,142.51	36,274.46	36,866.00	29,060.27	29,949.67	29,760.34	29,586.90	29,740.24	35,221.53	0.00
Personnel Benefits	0.00	24,122.02	12,069.75	12,102.47	12,067.98	11,172.42	10,131.98	9,636.62	9,222.71	9,352.47	9,300.73	10,986.22	0.00
Supplies	1,149.58	563.53	226.71	92.05	326.19	1,339.02	135.71	407.12	326.61	5,320.40	3,692.28	355.20	866.82
Other Services	9,998.49	18,250.21	13,782.68	14,257.58	10,579.05	10,259.38	7,465.15	9,341.95	7,303.79	9,411.30	9,353.82	9,292.65	5,461.04
Capital Outlay													
Debt Service - Interest													
Total Cash Out	11,148.07	114,313.32	62,103.25	62,594.61	59,247.68	59,636.82	46,793.11	49,335.36	46,613.45	53,671.07	52,087.07	55,855.60	6,329.86
Net Cash Flow	\$279,635.59	\$301,720.02	\$255,888.55	\$290,056.40	\$299,626.38	\$293,255.02	\$296,589.12	\$309,689.25	\$277,086.10	\$280,070.83	\$276,719.31	\$273,576.17	\$318,981.24

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Memorandum

To: YVCOG Executive Committee
Lauris C Mattson, Executive Director

From: Christina Wickenhagen, Deputy Director

Date: February 18, 2015

Re: 2015 Indirect Cost Rate

Dear Executive Committee Members:

I recommend we use a 87% Indirect Cost Rate in 2015.

An Indirect Cost Rate is used to distribute indirect costs in a reasonable manner between programs. Guidance of indirect cost proposals are provided in Circular A-87 for Local Governments. YVCOG utilizes a “fixed with carry forward method”, reconciling the previous year actual indirect expenditures to develop a new rate for the following year.

Indirect costs billed at 65% in 2014 on \$291,789 (direct salaries).

2014 Indirect Eligible	\$ 231,637
Indirect recovered in 2014	<u>\$ 189,663</u>
Under/(over) recovery in 2014 (carried forward into 2015 rate)	\$ 41,974

2015 Estimated Indirect Cost

2014 Actual Indirect Costs	\$ 210,649
+/- 2014 Cost Carry Forward	<u>\$ 41,974</u>
2015 Projected Eligible Indirect Costs	\$ 252,623

2015 Projected Eligible Indirect Costs \$ 252,623 / \$ 291,789 (2014 direct salaries)

The 2015 Indirect Cost Rate calculates to 87%. At this time, we should adjust our ICR to 87% to adequately cover our admin expenses with the current staff and the approved 2015 Budget. This can be reviewed periodically and revised if we have the need to amend the approved budget.

I would like to request the Executive Committee approve to adjust the ICR to 87% before I submit our 2015 ICR to WSDOT.

YAKIMA VALLEY CONFERENCE OF GOVERNMENTS
 YR 2015 INDIRECT COST PLAN
 BASED ON 2014 EXPENDITURES
 USING THE "FIXED WITH CARRY FORWARD METHOD"

BUDGET LINE	TOTAL COST INCURRED	EXCLUDABLE COSTS	UNALLOWABLE COSTS	---DIRECT COSTS---		--INDIRECT COSTS--
				SALARIES	OTHER	
SALARIES AND WAGES	\$399,029	\$0	\$0	\$291,789	\$3,058	\$104,182
PERSONNEL BENEFITS	\$130,394	\$0	\$0	\$0	\$98,529	\$31,866
SUPPLIES	\$9,848	\$0	\$0	\$0	\$8,320	\$1,528
SMALL TOOLS/MNR EQUIP	\$3,232	\$0	\$0	\$0	\$604	\$2,628
COMPUTER SOFTWARE	\$0	\$0	\$0	\$0	\$0	\$0
SMALL ATTRACT ITEMS	\$2,694	\$0	\$0	\$0	\$0	\$2,694
PROFESSIONAL SERVICES	\$20,041	\$0	\$0	\$0	\$15,032	\$5,009
PROF SERV - INDIRECT	\$6,735	\$0	\$0	\$0	\$1,010	\$5,725
PROF SERV - PURCHASING/GIS	\$2,454	\$0	\$0	\$0	\$368	\$2,086
COMMUNICATION-PHONE	\$9,179	\$0	\$0	\$0	\$7,802	\$1,377
COMMUNICATION - POSTAGE	\$659	\$0	\$0	\$0	\$538	\$120
TRAVEL	\$16,860	\$0	\$782	\$0	\$11,244	\$5,616
ADVERTISING	\$2,193	\$0	\$0	\$0	\$2,013	\$180
OPER RENTALS	\$47,950	\$0	\$0	\$0	\$9,785	\$38,165
INSURANCE	\$5,878	\$0	\$0	\$0	\$0	\$5,878
UTILITY SERVICES	\$134	\$0	\$0	\$0	\$0	\$134
REPAIRS & MAINTENANCE	\$1,712	\$0	\$0	\$0	\$796	\$916
MISC.	\$11,921	\$0	\$0	\$0	\$7,811	\$4,110
	\$0	\$0	\$0	\$0	\$0	\$0
T O T A L	\$670,913	\$0	\$782	\$291,789	\$166,910	\$211,431

I N D I R E C T C O S T S

2014 ACTUAL Indirect Costs :	\$210,649.50
+/- 2013 Cost Carry Forward :	\$20,986.76
Indirect eligible for recovery	\$231,636.26
2014 Indirect Eligible	\$231,636.26
12 MONTHS @65% \$	\$189,662.74
DIFFERENCE :	\$41,973.52

FORMULA FOR CARRY FORWARD METHOD

INDIRECT COSTS MINUS THE DIFFERENCE
 DIVIDED BY DIRECT SALARIES & WAGES

\$210,650 \$41,974 / \$291,789 **86.58%**

C O S T R A T E = 87%

GL787 *615/ Expenditure by Object

Report Format 903

December 31,2014 through December 31,2014

Transaction status 1

	Current Actual	YTD Actual	2 0 1 4 Budget	Annual Variance	YTD % Var
Conference of Government					
Conference of Government					
Conference of Governments					
ODt 1001 Salaries & Wages		396,271.65	532,000.00	135,728.35	.74
ODt 1002 Salaries-Overtime		2,757.11	5,000.00	2,242.89	.55
ODt 1003 Salaries-Extra Help			1,500.00	1,500.00	
ODt 2002 Benefits-Direct		130,298.06	178,000.00	47,701.94	.73
ODt 2004 Benefits-Bank Accruals		96.23		96.23-	
ODt 3101 Office & Operating Supplies		9,847.91	11,500.00	1,652.09	.86
ODt 3501 Small Tools & Minor Equipment		3,231.69	3,500.00	268.31	.92
ODt 3502 Computer Software			3,000.00	3,000.00	
ODt 3590 Small Attrac-Tracked Inventory		2,694.17	2,000.00	694.17-	1.35
ODt 4101 Professional Services		20,040.90	47,088.00	27,047.10	.43
4125 Prof Serv-Indirect Costs		6,735.00	6,735.00		1.00
ODt 4191 Prof Serv-Purchasing Serv		2,454.00	2,454.00		1.00
ODt 4201 Communication-Telephone		9,178.94	9,600.00	421.06	.96
ODt 4202 Communication-Postage		658.52	1,000.00	341.48	.66
ODt 4301 Travel		16,859.69	42,000.00	25,140.31	.40
ODt 4401 Advertising		2,193.16	7,000.00	4,806.84	.31
ODt 4501 Operating Rentals & Leases		47,950.45	59,000.00	11,049.55	.81
ODt 4601 Insurance		5,878.00	6,145.00	267.00	.96
ODt 4701 Utilities-Services		134.34	125.00	9.34-	1.07
ODt 4801 Repairs - Maintenance		1,711.80	2,500.00	788.20	.68
ODt 4901 Miscellaneous		11,921.05	18,026.00	6,104.95	.66
ODt 6401 Machinery & Equipment			10,000.00	10,000.00	
ODt 8101 Int on Sht-Trm External Debt			200.00	200.00	
Fnd 615 Conference of Government		670,912.67	948,373.00	277,460.33	.71

GL787

*615/ Expenditure by Object

Report Format 903

December 31,2014 through December 31,2014

Transaction status 1

	Current Actual	YTD Actual	2 0 1 4 Budget	Annual Variance	YTD % Var
Report Final Totals		670,912.67	948,373.00	277,460.33	.71

**YVCOG Executive Committee Meeting February 18, 2015
PRELIMINARY BUDGET REPORT
January 2015**

Prepared By Christina Wickenhagen, Deputy Director

REVENUES RECEIVED:		2014	2015
January		136,397.75	139,242.72
February		16,271.78	
March		96,237.46	
April		68,817.66	
May		53,265.46	
June		49,677.21	
July		62,434.49	
August		14,011.30	
September		56,655.80	
October		48,735.55	
November		52,712.46	
December		51,734.93	
Total Revenue MTD (through January)		\$136,397.75	\$139,242.72
Total Revenue YTD		\$706,951.85	\$139,242.72
EXPENDITURES:			
Salaries	January	\$36,171.80	\$44,902.46
	February	\$36,024.11	
	March	\$36,142.51	
	April	\$36,274.46	
	May	\$36,866.00	
	June	\$29,060.27	
	July	\$29,949.67	
	August	\$29,725.34	
	September	\$29,586.90	
	October	\$29,740.24	
	November	\$35,221.53	
	December	\$34,265.93	
Total Salaries MTD (through January)		\$36,171.80	\$44,902.46
Total Salaries YTD		\$399,028.76	\$44,902.46
Vouchers	January	\$31,042.82	\$37,102.55
	February	\$25,676.82	
	March	\$25,927.10	
	April	\$23,260.02	
	May	\$22,484.02	
	June	\$17,282.84	
	July	\$19,420.69	
	August	\$17,167.92	
	September	\$23,769.36	
	October	\$22,346.83	
	November	\$20,634.07	
	December	\$22,871.42	
Total Vouchers MTD (through January)		\$31,042.82	\$37,102.55
Total Vouchers YTD		\$271,883.91	\$37,102.55
TOTAL EXPENDITURES MTD (through January)		\$67,214.62	\$82,005.01
TOTAL EXPENDITURES YTD		\$670,912.67	\$82,005.01
Revenue Balance		\$36,039.18	\$57,237.71

MONTHLY CASH FLOW (estimate)

Salaries	\$44,902.46	REIMB (SAL)	\$0.00	ADMIN	\$44,902.46
Vouchers	\$37,102.55	REIMBURSED	\$37,102.55	ADMIN	\$0.00

2015
Yakima Valley Conference of Governments
PRELIMINARY EXPENDITURE Budget

8%

GL Code & Description	January	YTD Actual	2015 Budget	Annual \$ Variance	YTD % Variance
Salaries					
615 1001 Salaries and Wages	\$ 44,671.27	\$ 44,671.27	\$ 580,000.00	8%	\$ 535,328.73
615 1002 Salaries-Overtime	\$ 231.19	\$ 231.19	\$ 6,000.00	4%	\$ 5,768.81
615 1003 Salaries-Extra Help	\$ -	\$ -	\$ -	0%	\$ -
Salaries	\$ 44,902.46	\$ 44,902.46	\$ 586,000.00	8%	\$ 541,097.54
Personnel Benefits					
615 2002 Benefits-Direct	\$ 13,952.27	\$ 13,952.27	\$ 195,000.00	7%	\$ 181,047.73
615 2004 Benefits-Bank Accruals	\$ (87.34)	\$ (87.34)	\$ -		
Personnel Benefits	\$ 13,864.93	\$ 13,864.93	\$ 195,000.00	7%	\$ 181,135.07
Supplies					
615 3101 Office & Operating Supplies	\$ 69.25	\$ 69.25	\$ 11,500.00	1%	\$ 11,430.75
615 3501 Small Tools and Minor Equip	\$ -	\$ -	\$ 2,500.00	0%	\$ 2,500.00
615 3502 Computer Software	\$ -	\$ -	\$ 2,000.00	0%	\$ 2,000.00
615 3590 Small & Attractive Items	\$ -	\$ -	\$ -	0%	\$ -
Supplies	\$ 69.25	\$ 69.25	\$ 16,000.00	0%	\$ 15,930.75
Other Services-Charges					
615 4101 Professional Services	\$ 2,783.75	\$ 2,783.75	\$ 34,559.00	8%	\$ 31,775.25
615 4125 Prof Serv-Indirect Costs	\$ 405.58	\$ 405.58	\$ 4,867.00	8%	\$ 4,461.42
615 4191 Prof Serv-Purch Services	\$ 232.50	\$ 232.50	\$ 2,790.00	8%	\$ 2,557.50
615 4192 Prof Serv-Tech Services	\$ 25.00	\$ 25.00	\$ 300.00		
615 4201 Communications-Telephone	\$ 767.80	\$ 767.80	\$ 9,550.00	8%	\$ 8,782.20
615 4202 Communication-Postage	\$ 137.83	\$ 137.83	\$ 1,000.00	14%	\$ 862.17
615 4301 Travel	\$ 1,265.27	\$ 1,265.27	\$ 32,000.00	4%	\$ 30,734.73
615 4401 Advertising	\$ 300.17	\$ 300.17	\$ 4,500.00	7%	\$ 4,199.83
615 4501 Operating Rentals and Leases	\$ 8,177.72	\$ 8,177.72	\$ 59,000.00	14%	\$ 50,822.28
615 4601 Insurance	\$ 5,608.00	\$ 5,608.00	\$ 6,100.00	92%	\$ 492.00
615 4701 Utility Services	\$ 10.55	\$ 10.55	\$ 135.00	8%	\$ 124.45
615 4801 Repair and Maintenance	\$ -	\$ -	\$ 2,500.00	0%	\$ 2,500.00
615 4901 Misc. (registrations, dues, subscriptions)	\$ 3,454.20	\$ 3,454.20	\$ 16,000.00	22%	\$ 12,545.80
Other Services - Charges	\$ 23,168.37	\$ 23,168.37	\$ 173,301.00	13%	\$ 150,132.63
Capital Outlay					
615 6401 Capital Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services-Interest					
615 8101 Interest	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
Debt Service - Interest	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
Total Expenditure	\$ 82,005.01	\$ 82,005.01	\$ 970,501.00	8%	\$ 888,495.99

2015
Yakima Valley Conference of Governments
PRELIMINARY REVENUE Budget

8%

Grants	Sub-Departments Grants/Contracts	January	YTD Actual Revenue	2015 Budget	Year-to-Date \$ Variance	Year-to-Date % Variance
615 308 000 01	Beginning Fund Bal-Designated **			195,000.00 **	195,000.00	
	Administration					
615 100 368.5	Admin-Gen'l Assessment	58,901.00	58,901.00	111,960.00	53,059.00	53%
615 100 369.9	Admin-Misc Revenue (copies, posters)			500.00	500.00	0%
615 100 345.8	Admin-Assoc Membership Fees	-		300.00	300.00	0%
	Total Administration	58,901.00	58,901.00	112,760.00	53,859.00	52%
615 100 337.X	Intergov-Local Match WSDOT	38,277.00	38,277.00	41,642.00	3,365.00	92%
615 100 368.5	Intergov -Local Transit	3,000.00	3,000.00	3,000.00	0.00	100%
	Total Intergov-Local	41,277.00	41,277.00	44,642.00	3,365.00	92%
615 210 333	STP - Fed Hwy Admin WSDOT	-		50,000.00	50,000.00	0%
	MPO/RTPO					
615 340 333	FHWA-DOT-Metro Plan (PL)	23,317.89	23,317.89	350,000.00	326,682.11	7%
615 340 333	FTA-DOT-Metro Plan Grant	-		42,658.00	42,658.00	0%
615 340 334	RTPO-WSDOT	8,985.70	8,985.70	97,191.00	88,205.30	9%
	Total MPO/RTPO	32,303.59	32,303.59	489,849.00	457,545.41	7%
615 215 333	ACE - DOH	623.13	623.13	10,000.00	9,376.87	6%
615 440 334	CTR - Plans & Progr WSDOT			75,000.00	75,000.00	0%
615 445 333	CMAQ Grant	5,455.72	5,455.72	103,750.00	98,294.28	5%
615 100 337.1	Intergov-Scholarship			1,500.00	1,500.00	0%
615 5XX 345.8	Intergov Serv-Exec Boards (TA Contr)			83,000.00		
	Member TA's 2014	682.28	682.28			
	Grandview TA 2015					
	Granger TA 2015					
	Harrah PSA 2014					
	Mabton TA 2015					
	Moxee TA 2015	-	-			
	Selah TA 2015	-	-			
	Tieton TA 2015					
	Toppenish TA 2015					
	Union Gap TA 2015					
	Wapato TA 2015					
	YC HOME Cons PSA 14-15					
	Yakima Health Dist PSA 2015					
	Total TA Contracts	682.28	682.28	83,000.00	82,317.72	1%
	Total Revenue	139,242.72	139,242.72	970,501.00	\$ 831,258.28	14%

* Denotes budget amendment

2014-'15 Cash Flow Statement
Yakima Valley Conference of Governments
PRELIMINARY

January 2015

(Cash Basis Accounting)

For the Mo Ended:

	January	February	March	April	May	June	July	August	September	October	November	December	January
Beginning cash	\$279,635.59	\$301,720.02	\$255,888.55	\$290,058.40	\$299,626.38	\$293,255.02	\$296,589.12	\$309,688.25	\$277,086.10	\$280,070.83	\$276,719.31	\$273,576.17	\$318,981.24
Fed Hwy Admin-WSDOT STP								3,900.87					
FHWA DOT-Metro Plan Grant	22,580.81		60,169.49	35,729.60	6,922.29	25,376.69	22,826.92		33,188.28		17,645.31	27,398.05	23,317.89
FTA-DOT-Metro Plan Grant													
DOT-RTPO & RTPO Long Range	6,526.25		7,728.90	4,589.55	30,105.20	3,259.69			12,767.55	23,269.32	8,742.52		8,985.70
CMAQ Plans & Programs	7,293.77		24,105.06	7,830.42	7,879.17	7,352.39	6,622.98	6,545.31	6,912.11		17,851.72	6,386.57	5,455.72
DOT - CTR		2,731.88		6,252.27		6,377.18	3,033.64			10,732.91	4,153.48	1,996.75	
Active Communities Grant				403.03	1,963.94	1,398.95			930.07	346.20		1,042.50	623.13
Intergov Serv-Exec Boards (TA Co	1,798.14	1,975.90	4,234.01	4,645.35	6,344.86	5,912.31	3,656.95	3,515.12	2,857.79	5,108.48	4,311.53	14,876.06	682.28
Intergov-County/City Share-gen et	58,795.00	6,480.00		9,262.00		15,101.00				9,262.00			58,901.00
Intergov-Local Match WSDOT	36,398.00	5,034.00				11,143.00							38,277.00
Intergov-Local FTA (Yakima Trans	3,000.00												3,000.00
Intergov-Scholarship												35.00	
Misc Revenue-copies, posters	5.78			5.44						16.64	7.90		
Associate Membership Fees		50.00		100.00	50.00		50.00	50.00					
Expense Revenue Netted Back			525.00			450.00							
Total Receipts	\$136,397.75	\$16,271.78	\$96,782.46	\$88,817.66	\$53,265.46	\$50,127.21	\$62,434.49	\$14,011.30	\$56,655.80	\$48,735.55	\$52,712.46	\$51,734.93	\$139,242.72
Available Cash	\$416,033.34	\$317,991.80	\$352,651.01	\$358,874.06	\$352,891.84	\$343,382.23	\$359,023.61	\$323,699.55	\$333,741.90	\$328,806.38	\$329,431.77	\$325,311.10	\$458,223.96
Use of Funds													
Salaries	71,377.56	36,024.11	36,142.51	36,274.46	36,866.00	29,060.27	29,949.67	29,760.34	29,586.90	29,740.24	35,221.53	0.00	81,074.26
Personnel Benefits	24,122.02	12,069.75	12,102.47	12,067.98	11,172.42	10,131.98	9,636.62	9,222.71	9,352.47	9,300.73	10,986.22	0.00	24,277.94
Supplies	563.53	226.71	92.05	326.19	1,339.02	135.71	407.12	326.61	5,320.40	3,692.28	355.20	868.82	69.25
Other Services	18,250.21	13,782.68	14,257.58	10,579.05	10,259.38	7,465.15	9,341.95	7,303.79	9,411.30	9,353.82	9,292.65	5,461.04	27,391.05
Capital Outlay													
Debt Service - Interest													
Total Cash Out	114,313.32	62,103.25	62,594.61	59,247.68	59,636.82	46,793.11	49,335.36	46,613.45	53,671.07	52,087.07	55,855.60	6,329.86	132,812.50
Net Cash Flow	\$301,720.02	\$255,888.55	\$290,056.40	\$299,626.38	\$293,255.02	\$296,589.12	\$309,688.25	\$277,086.10	\$280,070.83	\$276,719.31	\$273,576.17	\$318,981.24	\$325,411.46



Yakima Valley Conference of Governments

DRAFT

PROCUREMENT CARD POLICY MANUAL

Adopted: _____

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EXHIBITS

- A) **P-Card Transaction Log**
- B) **Acknowledgement of Receipt of P-Card**
- C) **P-Card Agreement**
- D) **P-Card Disputed Item Statement**
- E) **Cardholder Maintenance Form**

1.0 **INTRODUCTION**

Welcome to the Yakima Valley Conference of Governments Procurement Card (P-Card) Program. This program is designed to assist in the management and payment of business related purchases and brings many benefits to Yakima Valley Conference of Governments and its vendors. The P-Card is designed to streamline the procurement process from beginning to end and will reduce the use of purchase orders, warrant requests and petty cash. The P-Card has built-in spending controls that prevent inappropriate purchases.

THE P-CARD PROGRAM BRINGS MANY BENEFITS TO...

Cardholders – You will be able to obtain goods and services directly from your vendors without the need to request purchase orders. The P-Card streamlines the purchasing procedure for small dollar items and can help improve turnaround time on the delivery of your order.

Yakima Valley Conference of Governments – The P-Card program provides a cost-efficient, alternative method for purchasing and payment of business related purchases. The P-Card has built-in features that make the program easy to control and manage and therefore reduces processing costs at all levels by minimizing the number of procurement-related transactions and warrants. The P-Card enables staff to focus on higher-value added activities.

Vendors – The P-Card will be welcomed by any vendor who accepts VISA. When they accept the card for business purchases, vendors will not need to send invoices, since they will receive payment directly from VISA; all the vendor will need to do is provide an itemized receipt to the Cardholder.

The success of the P-Card program and its continuing use depends on your participation and cooperation.

The Yakima Valley Conference of Governments P-Card is a commercial credit card to be used specifically for purchasing goods and supplies for Yakima Valley Conference of Governments. This manual governs the day-to-day use of the P-Card and administration of the P-Card Program for Yakima Valley Conference of Governments.

Yakima Valley Conference of Governments utilizes the State of Washington Charge Card Services Contract by cooperative agreement. The General Services Administration administers the system contract for the State.

This manual supplements the State's procedures and instructions for purchasing card use. In the event there is a conflict between this manual and the State's procedures and instructions, the State's procedures and instructions shall prevail. All Cardholders, Supervisors, and Auditing Officers shall be provided the Yakima Valley Conference of Governments P-Card Manual.

The procedures provided in this manual are in full compliance with the Yakima Valley Conference of Governments Purchasing Procedure Policy.

NOTE: VISA cards are for Official Government Use Only. VISA cards may not be used for personal purchases. Contract User must read and be familiar with the provisions of the Ethics in Public Service Law, chapter 42.52 RCW. In addition, special attention should be paid to RCW 42.52.160 (Use of Persons, Money or Property for Private Gain) and also to WAC 292-110-010 (Use of State Resources). Cardholders that improperly use a VISA card may be subject to prosecution and penalties to the full extent provided for by law.

1.1 Reference Documents and Procedures

Yakima Valley Conference of Governments Procurement Policy
Yakima Valley Conference of Governments Business Expense Reimbursement Policy
Current State of Washington Charge Card Services Contract

NOTE:

This manual is a key component of the Yakima Valley Conference of Governments P-Card program. In keeping with our philosophy of continuous improvement, please feel free to direct any questions or comments regarding this manual to:

*Christina Wickenhagen, P-Card Program
Administrator
Phone: 759-7986
Fax: 574-1551
Email: chris.wickenhagen@yvco.org*

2.0 **DEFINITIONS AND TERMINOLOGY**

Auditing Officer	A person authorized by Executive Committee approval to certify payroll and other expense reimbursement claims for payment YVCOG funds.
Business Expense Reimbursement Policy	This policy addresses reimbursement of expenses incurred in the conduct of official YVCOG business.
Cardholder	The individual to whom a P-Card is issued. Cardholders are assigned responsibility for card security and use. A cardholder must be a Yakima Valley Conference of Governments employee.
Cardholder's Monthly Spending Limit	This limit is the maximum dollar amount authorized for a Card Custodian's account within a thirty (30) day period. It is replenished automatically the day after the billing date.
Cardholder Single-Purchase Limit	This limit restricts the amount of any single purchase made by a cardholder. It can be comprised of single or multiple items purchased at one time at a single supplier.
Card Provider	The contractor who provides the VISA accounts to be used for the P-Cards.
Dispute	A disagreement between the Cardholder and the supplier or merchant regarding items appearing on the Cardholder's monthly statement of account.

Merchant Category Code (MCC)	A standard code used by Visa to categorize each merchant according to the type of business the merchant is engaged in and the type of goods and services provided. Merchant Category Codes may be used as an authorized activity type code on an individual card to identify those merchants or categories of merchants who provide goods and/or services that are not authorized for that individual card.
P-Card	The official County charge card for authorized purchases.
Program Administrator	The individual designated by Yakima Valley Conference of Governments as the official point of contact for the P-Card Program and is responsible for providing training, advice, direction, consultation and assistance to Cardholders and responsible Elected Officials/Department Heads.
Responsible Elected Official/Department Head:	The individual responsible for authorizing Cardholders and placing any limits or restrictions on individual Cardholder's accounts.
Statement of Account	A monthly listing from the Card Provider of all payments authorized for purchases and credit transactions made by the Cardholder and billed by the merchant.
Unauthorized Purchase	Purchases which exceed preset dollar limits or are made to vendors outside preset Merchant Category Code(s) (MCCs), or are otherwise indicated in this manual.
Unauthorized Use	Use of a P-Card by a person other than the Cardholder, who has no actual, implied, or apparent authority for such use.

3.0 PROCEDURES

3.1. Purpose

The purpose of the P-Card program is to assist in the management and payment of business related purchases and streamline the procurement process from beginning to end. P-Cards are intended to supplement the use of petty cash, purchase orders, delivery orders and blanket contracts. The P-Card has built-in spending controls that prevent inappropriate purchases.

3.2. Cardholder

- 3.2.1. The P-Card bears the Cardholders name and may only be used by this individual to pay for authorized purchases in compliance with Yakima Valley Conference of Governments policies, procedures and regulations.
- 3.2.2. Upon receipt of their P-Card, Cardholder shall sign an "Acknowledgement of Receipt of P-Card" form (See EXHIBIT B), which shall be retained by the Program Administrator.
- 3.2.3. Cardholders document the use of the P-Card on their "P-Card Transaction Log", (See EXHIBIT A) and are responsible for maintaining all itemized receipts and documented uses of their P-Cards.
- 3.2.4. Cardholders verify receipt of all purchases on the monthly statement or through on-line access.
- 3.2.5. For internal control purposes, Cardholders cannot be their own Auditing Officer when making payments on their own P-Card accounts.

3.3. Setting up an Account

In order to set up a P-Card account, the responsible Executive Committee/Executive Director must first request the use of a P-Card by filling out the Cardholder's Maintenance Form (See EXHIBIT E) and submitting it to the Program Administrator.

- 3.3.1. Identify a recurring need to purchase business related goods and services.
- 3.3.2. Designate the proposed Cardholder and include their full name, job title, email address, and telephone number.
- 3.3.3. Establish Pre-Set Limits for each Cardholder (See 3.5 below).

3.4. Training

- 3.4.1. The Program Administrator shall be responsible for coordinating training based upon program needs. The Program Administrator will also retain all necessary documents in accordance with retention requirements, authorization records and related data.
- 3.4.2. Prior to the issuance of a P-Card, each prospective Cardholder is responsible to read this manual and, by signature, state that they agree to follow the policies and procedures outlined within (See EXHIBIT C).

3.5 Pre-Set Limits

3.5.1 Use of the P-Card is subject to the following pre-set limits:

3.5.1.1 **Single Purchase Limit:** The limit established for each account that no "single purchase" may exceed. A "single purchase" may include multiple items purchased in a single transaction.

This limit on purchasing authority is delegated to the responsible Executive Committee/Executive Director by the Program Administrator. This limit cannot be exceeded without written request by the responsible Executive Committee/Executive Director.

3.5.1.2 **Merchant Category Code(s):** Codes established on the account, which define the type of merchants or type of goods and supplies which a Cardholder may purchase.

This limit on purchasing authority is delegated to the responsible Executive Committee/Executive Director by the Program Administrator. This limit cannot be modified without written request by the responsible Executive Committee/Executive Director.

3.6 Acceptable Use of the P-Card

3.6.1 The P-Card shall have the Cardholder's name embossed on it and can only be used by that person. The P-Card has the name Conference of Govts embossed below the Cardholder's name and includes the Conference logo to avoid being mistaken for a personal credit card.

3.6.2 **WITHOUT EXCEPTION** the P-Card shall only be used to pay for authorized purchases of Yakima Valley Conference of Governments.

3.6.3 **LEGAL FEES** related to official Conference business.

3.7 Unacceptable Use of the P-Card

3.7.1 An unacceptable use occurs when a person other than the cardholder uses the P-Card or an item is purchased for personal use.

3.7.2 The following instances are also clearly unacceptable uses of the P-Card:

3.7.2.1 **CASH ADVANCES or GIFT CARDS** are not authorized purchases of the P-Card under any circumstances (RCW 43.09.2855). If the purchase of a gift card is determined to be an acceptable business related expense of the Conference, the authorized purchaser is required to purchase the gift card through another process than using the P-Card.

3.7.2.2 **TRAVEL** expenses are not allowed unless travel expenses are required to be paid in advance of the person traveling. An example of an allowable expense would be hotel costs using an on-line vendor, airline tickets, etc. This section is not intended to provide greater flexibility for reimbursement than the Business Expense Reimbursement Policy.

- 3.7.2.3 **COSTCO ON-LINE** purchases are not allowed.
- 3.7.2.4 **NO REIMBURSEMENTS** are allowed through the P-Card to employees who use their *personal cash or credit card(s)* to make purchases for the County.
- 3.7.2.5 **SPLITTING PURCHASES** to circumvent the daily or monthly purchase limits on a card, or to avoid competitive bidding limits or purchasing authority limits.
- 3.7.2.6 **TIPS** are not allowed.
- 3.7.2.7 The following *specifically excluded Goods or Supplies* are an unauthorized use:

Motor vehicles – purchase, lease, or repair of rented or leased vehicles;

Real property or buildings – purchase, rentals or lease;

Weapons or ammunition

Repairs/ Construction or any services requiring a 1099 to be submitted to the vendor.

Fines or legal fees resulting from traffic or parking violations, or defense against prosecution for violation of any law

- 3.7.3 Unacceptable use may be deemed by the Program Administrator to be a *fraudulent/ inappropriate act*, and, if so, will result in permanent revocation of P-Card use, and may result in *disciplinary action or criminal prosecution*.
- 3.7.4 An unacceptable purchase determination may result in *permanent revocation of P-Card use*.
- 3.7.5 A Cardholder who makes an unacceptable purchase or carelessly uses the P-Card may be *personally liable for the total amount of the unauthorized purchase, and is subject to disciplinary action*.
- 3.7.6 *Disciplinary actions* will be processed in accordance with policies outlined in this procedure manual. Criminal prosecutions will be referred to the Prosecuting Attorney for action.

3.8 Documentation of P-Card Transactions

3.8.1 Over-the-Counter Transactions

- 3.8.1.1 Retain the *customer copy of the charge slip* as your proof of purchase.
- 3.8.1.2 Ensure that *all carbons are destroyed*.
- 3.8.1.3 Obtain an *itemized* receipt.

3.8.2 Telephone Orders

3.8.2.1 When placing a telephone order, ensure that:

- a. Charges will be made only upon shipment or service performance.
- b. The shipping document or packing slip includes:
 - Cardholder's name and telephone number;
 - Itemized receipt marked paid with a description, quantity, part number, shipping cost and sales tax;
 - Full street address, P.O. Box, mail code, city, state and zip code where the items are to be delivered;
 - Vendor contact and phone number.

3.8.3 On-Line Orders

3.8.3.1 When placing an on-line order, ensure that:

- a. Charges will be made only upon shipment or service performance.
- b. A printed copy of the item(s) purchased is available along with a transaction number provided by the vendor.
- c. The shipping document or packing slip includes:
 - Cardholder's name and telephone number;
 - Itemized receipt marked paid with a description, quantity, part number, shipping cost and sales tax;
 - Full street address, P.O. Box, mail code, city, state and zip code where the items are to be delivered;
 - Vendor contact and phone number.

3.8.4 Returns and Refunds

3.8.4.1 Items may be returned to a merchant for exchange, replacement, or for refund. In all cases, an itemized listing of all products being returned must be received from the merchant.

3.8.4.2 If a refund is in order, the merchant must credit the P-Card or issue a check/warrant made payable to Yakima Valley Conference of Governments. ***Refunds in cash or by gift card are not allowed.***

3.9 **Errors on the Sales Receipt/Monthly Statements**

3.9.1 **Errors on the Sales Receipt**

3.9.1.1 If an error is discovered on the sales receipt, within one (1) workday, *notify the Merchant and request a corrected sales receipt* from the merchant.

If the Merchant refuses to provide a corrected sales receipt, complete a *Disputed Item Statement* form (See EXHIBIT D), and forward copies to the responsible Executive Committee/Executive Director and Program Administrator.

3.9.1.2 If the error correction would result in a refund, the merchant must credit the P-Card. *Refunds cannot be made in cash or by gift card.*

3.9.1.3 *Retain copies* of original sales receipts, charge or credit slips, etc.

3.9.2 **Errors on the Monthly Statements**

3.9.2.1 Complete the *P-Card Disputed Item Statement* form (See EXHIBIT D).

3.9.2.2 Sign and forward the form to the Program Administrator.

3.9.2.3 Retain copies of all related documents.

3.9.2.4 If purchased *items or credits do not appear* on the Statement of Account, retain original charge slips, order confirmations or any other transaction documentation until the next billing cycle.

Note: If these transactions do not appear on the following monthly statement, the Cardholder or responsible Executive Committee/Executive Director will notify the Program Administrator to resolve and reconcile the statement.

Note: If there is a disputed item on the monthly statement, Yakima Valley Conference of Governments is obligated to pay U.S. Bank while the item is being disputed.

3.10 **Account Reconciliation**

3.10.1 **P-Card Billing Cycle**

3.10.1.1 The billing cycle for the P-Cards is from the 25th of the next month.

3.10.1.2 P-Card Statements should be received by the end of each month.

3.10.1.3 On-Line access to P-Card activity is available by contacting the Program Administrator.

3.10.2 **Payment of Account Balances**

3.10.2.1 All account balances must be paid in full by the Accounts Payable 15th warrant issue run to be in compliance with the terms of the P-Card Agreement.

3.10.2.2 Submit the following to the Program Administrator after making a copy for your records:

- P-Card Transaction Log (See EXHIBIT A) with your signature
- A copy of the monthly P-Card Statement
- All itemized receipts collected for each transaction listed on the P-Card Transaction Log.

3.10.2.3 *If a vendor has not charged sales tax*, you must pay the sales tax when processing your payment through the Accounts Payable system. Please refer to the Accounts Payable User Manual for proper use of this function.

3.10.2.4 All credits are deducted on returned items for which a credit voucher has been received.

3.11 **Program Administration File**

3.11.1 The Program Administrator shall maintain a file for all cardholders consisting of the following:

A list of all cardholders.

Authorization letters from the responsible Executive Committee/Executive Director and any changes or modifications.

Dispute letters.

Other data as deemed necessary.

3.12 **Billing Errors and Disputes**

3.12.1 If a Statement of Account lists an *item or service that has not been received*, the Cardholder or Auditing Officer shall:

Notify the Program Administrator

Complete a P-Card Disputed Item Statement form,

Attach a copy of the form to the Cardholder's statement and forward it to the Program Administrator.

3.12.2 Upon receiving a *P-Card Disputed Item Statement*, the *Program Administrator* shall adjust the Statement of Account.

3.12.2.1 *If purchased items are found to be defective*, the Cardholder shall obtain replacement or correction of the items as soon as possible.

3.12.2.2 *If the merchant refuses to replace or correct a defective item*, the transaction will be considered in dispute and shall be handled in the same manner as described above for billing errors.

3.12.2.3 *Retain* a copy of the completed Statement of Disputed Item form and file it with the monthly Statement of Account.

3.13 Program Oversight

3.13.1 The Program Administrator shall provide oversight of the P-Card program to include internal controls necessary to ascertain the efficiency, effectiveness and integrity of the P-Card Program and any party's involvement in either using or administering the program.

3.13.2 Any and all known violations of this policy or abuse or misuse of the P-Card shall be reported to the Program Administrator.

3.14 Contact with the Card Provider

3.14.1 The Program Administrator is the primary point of contact with the Card Provider.

3.14.2 Cardholders *shall not contact* the Card Provider, *except to report a lost or stolen card.*

3.14.3 Questions about the P-Card program should be directed first to the Program Administrator, then to the Executive Committee/Executive Director.

3.15 Lost or Stolen Cards

3.15.1 *If a card is lost or stolen*, the Cardholder shall:

- *Immediately call US Bank at (800) 344-5696* and report the card as lost or stolen.
- *Notify the responsible Executive Committee/Executive Director* within twenty four (24) hours after discovering the P-Card missing.

Notify the Program Administrator within twenty-four (24) hours after discovering the P-Card missing. A written report is required to be submitted to the Program Administrator with the following information included:

- P-Card number;
- Cardholder's complete name as shown on the P-Card;
- Date and location of the loss;
- If stolen, date reported to the police;
- Date and time the Card Provider was notified;
- Purchases made on the date the P-Card was lost or stolen;
- An explanation of the circumstances surrounding the missing P-Card; and,
- Other pertinent information.

3.16 Card Security

3.16.1 *Cardholders shall safeguard their P-Card and account number at all times.* When the P-Card is not being used, it shall be protected in the same manner as cash.

3.16.2 **Cardholders shall not permit anyone to use their P-Card or account number.** A violation of this trust will result in revocation of the P-Card from the Cardholder with the potential for subsequent disciplinary action or criminal prosecution.

3.17 Administrative Leave or Termination of Employment

3.17.1 **If a Cardholder is placed on Disciplinary Administrative Leave or their employment terminated, for any reason:**

3.18.1.1 The Cardholder shall *promptly surrender their P-Card* to the responsible Executive Committee/Executive Director.

3.18.1.2 The responsible Executive Committee/Executive Director shall:

- **Notify the Program Administrator in writing; the card must be canceled within two business days of action;**
- **Destroy the P-Card** by cutting it in half; and,
- **Complete the Cardholder Maintenance Form**, and then forward it to the Program Administrator.

3.17.2 **The Program Administrator shall contact the Card Provider and cancel the current P-Card.**

EXHIBIT A

Yakima Valley Conference of Governments

"P-Card" Transaction Log

*Retain copies of all documents.
Attach receipts for each item
For each item, identify the Program to be charged.*

For the Month of: _____

Cardholder: _____

Card # (last four digits) _____

Date	Merchant Name	Item Description	Amount	Taxes Paid (Y/N)	Program

Totals: \$ _____

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against Yakima Valley Conference of Governments, and that I am authorized to authenticate and certify to said claim.

Employee Signature

Date

Supervisor

Date

EXHIBIT B

Yakima Valley Conference of Governments

Acknowledgement of Receipt of "P-Card"

I, _____ hereby acknowledge the receipt of my Yakima Valley Conference of Governments Procurement "P-Card", Account # _____.

In consideration of Yakima Valley Conference of Governments (the "Company") obtaining the P-Card and providing it to me, I agree to the following:

1. I will use the P-Card for Conference related expenses, such as the procurement of goods, services, transportation. I understand that the P-Card is not to be used for personal use.
2. I understand that US Bank will bill the Conference monthly for all charges made to my P-Card and that I will be personally responsible for documenting that all charges to the P-Card are for Conference business and that they conform to all Conference Policy and Administrative Codes.
3. I understand that my P-card privileges may be suspended or canceled if I do not use the card in a responsible manner.
4. I will promptly return the P-Card to Yakima Valley Conference of Governments if requested to do so or if my employment with Yakima Valley Conference of Governments is terminated for any reason.

Employee Signature

Date

EXHIBIT C

“P-Card” Agreement

Your signature verifies that you have received and understand Yakima Valley Conference of Governments’s Procurement Card Manual and agree to comply with it.

1. The P-Card is provided to Yakima Valley Conference of Governments employees based on their need to purchase business related goods and services. A P-Card may be revoked at any time based on change of assignment or location. The P-Card is not an entitlement nor reflective of title or position.
2. The P-Card is for business related purchases only; personal charges are not to be made to the P-Card.
3. Improper use of the P-Card can be considered misappropriation of YVCOG funds, which may result in disciplinary action, up to and including termination.
4. All charges are billed directly to and paid directly by Yakima Valley Conference of Governments. Any personal charges on the P -Card could be considered misappropriation of funds since the cardholder cannot pay the bank directly.
5. Cardholders are responsible for reconciling their monthly statements and resolving any discrepancies by contacting their supplier.
6. A lost or stolen P-Card should be reported immediately by telephone to US Bank and the Conference’s P-Card Program Administrator.
7. A cardholder must surrender his or her P-Card upon termination of employment (i.e. retirement, voluntary or involuntary termination). At this point, no further use of the account is authorized.

Cardholder Signature

Program Administrator Signature

Cardholder Printed Name

Program Administrator Printed Name

Date: _____

Date: _____

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EXHIBIT D
Yakima Valley Conference of Governments
P-CARD DISPUTED ITEM STATEMENT

Instructions: Your company should first make good-faith efforts to settle a claim or dispute for purchases directly with the merchant. If assistance from U.S. Bank is required, please complete this form, and mail or fax with required enclosures within 45 days from the billing close date to:

Cardmember Services
 Corporate Disputes
 P.O. Box 6355
 Fargo, ND 58125-6355
 Fax 1-866-636-1618

Cardholder Name: _____

Account Number: _____

Merchant Name/Locations: _____

1. UNAUTHORIZED

I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. DUPLICATE PROCESSING

The transaction listed above represents multiple billing to my account. I only authorized one charge for this amount. Date _____ and Reference # _____ of first transaction.

3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____.

My account has been charged for the above transaction, but I have not received the merchandise or service. The expected date of delivery _____ (MMDDYY). I contacted the merchant on _____ (MMDDYY) and requested that my account be credited. I spoke with _____ (name).

4. MERCHANDISE OR SERVICE CANCELED IN THE AMOUNT OF \$ _____.

I notified the merchant on _____ (MMDDYY) at _____ am/pm to cancel the pre-authorized order/reservation. Cancellation # _____ (required for Hotel Rooms).

Reason for cancellation: _____

Person I spoke to _____

5. MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____.

My account has been charged for the above listed transaction, but the merchandise has since been returned.

(Please enclose a copy of the postal or UPS receipt)

6. MERCHANDISE WAS RECEIVED DAMAGED OR DEFECTIVE

The merchandise shipped to me arrived damaged and/or defective (circle one) on _____ (MMDDYY). I returned it on _____ (MMDDYY). I contacted the merchant on _____ (MMDDYY) and requested that my account be credited. I spoke with _____ (name).

Enclosed is an explanation of how the merchandise was damaged or defective.

7. NOT AS DESCRIBED

(Cardholder must specify what goods, services, or other things of value received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint). Please provide details on separate sheet of paper.

8. PAID BY OTHER MEANS

I did participate in the transaction; however, I paid for the transaction using another form of payment. (Describe form of payment): _____ Enclosed is a copy of my proof of other payment (i.e. canceled check, other credit card statement, cash receipt, etc.).

9. CREDIT NOT RECEIVED

I have received a credit voucher for the above listed charge, but it has not yet appeared on my account.

A copy of the credit voucher is enclosed.

10. ALTERATION OF AMOUNT

The sales receipt amount was increased from \$ _____ to \$ _____. Enclosed is a copy of my receipt.

11. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me I will have to review the copy and if further dispute still exists I will have to provide further information regarding the dispute. If a copy of the sales draft cannot be obtained, a credit will appear on my account.

12. COPY REQUEST

I recognize this charge, but need a copy of the sales draft for my records.

13. If none of the above reasons apply - please describe the situation:

Please include your attempt to resolve this matter with the merchant; VISA/MasterCard Regulations require that you have attempted to resolve this matter with the merchant prior to filing a dispute.

The name of the person you spoke with _____

The date you contacted the merchant _____

What was the merchant's response to your request for credit: _____

 Cardholder Name (printed)

 Cardholder Signature

 Date

() _____
 Phone Number

EXHIBIT E
YAKIMA VALLEY CONFERENCE OF
GOVERNMENTS
CARDHOLDER MAINTENANCE FORM

<input type="checkbox"/> Add	<input type="checkbox"/> Delete	<input type="checkbox"/> Change	<input type="checkbox"/> Transfer
------------------------------	---------------------------------	---------------------------------	-----------------------------------

Cardholder Name: _____

Department: _____

Billing Address: _____

Phone: _____

1) Purchasing Dollar Limits

A) Single Purchase: _____

B) Monthly: _____

2) Merchant Codes

Note: Some merchant codes (cash, gift cards...) have been blocked. If you require greater controls on individual P-Cards, please contact the Program Administrator.

Executive Committee/Executive Director _____

Date: _____