



Finance Committee Meeting Packet

January 16, 2020 at 1:00 pm

Cascades West Center
1400 Queen Avenue, SE
2nd Floor, Large Conference Room
Albany, OR 97322

**Next Finance Committee Meeting:
March 19, 2020 at 1:00 pm**

The meeting locations are wheelchair accessible. If you need special assistance, please contact Oregon Cascades West Council of Governments at 541-967-8720 or adminGA@ocwcog.org, forty-eight (48) hours prior to the meeting.

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
January 16, 2020; 1:00 pm**

Cascades West Center
1400 Queen Avenue SE
Albany, OR 97322

An Executive Session may be called as deemed necessary by the Chair, pursuant to ORS 192.660.

1. **Minutes of Previous Meetings** (*Treasurer Sharon Konopa*)
(1:00 – 1:05 pm)

Review of the December 5, 2019 Finance Committee minutes (Page 5).

ACTION: Motion to approve the minutes of the December 5, 2019 Finance Committee meeting.

2. **Financial Reports** (*Finance Director Sue Forty*)
(1:05 – 1:10 pm)

The Finance Director will review the Financial Reports and respond to questions (Page 8, Page 10).

ACTION: Information only, no action needed.

3. **2020-2021 Dues Discussion: Membership, Transportation, and Special Project**
(*Deputy Director Rachael Maddock-Hughes*)
(1:10 – 1:25 pm)

The Deputy Director will present the 2020-2021 dues structure and dues for Membership, Transportation Dues, and Special Project Dues for the Finance Committee's review and recommendation to the Board of Directors (Board).

ACTION: Motion to recommend for approval, by the Board, the 2020-2021 Dues structure for Membership, Transportation, and Special Projects.

Motion to recommend for approval, by the Board, the 2020-2021 dues for Members, Transportation, and Special Projects.

4. **PERS Incentive Fund Update** (*Finance Director Sue Forty*)
(1:25 – 1:35 pm)

The Finance Director will update the finance Committee on any developments as it relates to the State's Public Employee's Retirement System (PERS) Incentive Fund since the December 5, 2019 Committee meeting.

ACTION: **No action. Information only.**

5. **Other Business**
(1:35 – 1:40 pm)

6. **Adjournment**
(1:40 pm)

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MEETING MINUTES
AGENDA
December 5, 2019**

MEMBERS: Commissioner Pat Malone, Benton County; Mayor Dann Cutter, City of Waldport; Mayor Sharon Konopa, City of Albany; and Mayor Jim Lepin, City of Millersburg.

STAFF: Executive Director Fred Abousleman; Deputy Director Rachael Maddox-Hughes; Finance Director Sue Forty; Community Services Program (CSP) Director Jennifer Moore; Senior and Disability Services (SDS) Director Randi Moore; Community and Economic Development (CED) Director Phil Warnock; Finance Manager Martha Jirovec; Human Resources Manager Ryan Schulze; Executive Assistant Mary Stanley; and Communications Consultant Lindsey Riley.

GUEST: Commissioner Annabelle Jaramillo, Benton County.

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Treasurer Sharon Konopa at 1:00 pm on Thursday, December 5, 2019 at the Cascades West Center in Albany.

1. Approval of Previous Meeting Minutes

Commissioner Pat Malone motioned to approve the September 19, 2019 meeting minutes. Mayor Jim Lepin seconded. Motion passed unanimously.

2. Finance Reports

OCWCOG Finance Director Sue Forty noted that the organization was still waiting on membership dues from a couple of members, including Linn County. She also commented that grant income was low. Community Services Program Director Jennifer Moore noted that the grant income was mostly a matter of timing, as most grants were awarded in the Spring. She expected this income to increase in the Spring.

Finance Director Forty noted that beginning balances are not back from the Auditors, which is why the organization is showing a negative balance.

Finance Director Forty also noted that there will be a *Supplemental Budget*, due to several items, including: the Senior and Disability Services (SDS) Department receiving a large sum of Title XIX dollars; the Community and Economic Development (CED) Department receiving two *State Transportation Improvement Fund (STIF)* projects; and a capital project for HVAC units for the Albany office. Executive Director Fred Abousleman commented that this will be a large *Supplemental Budget* that the Finance Committee and Board of Directors (Board) will see at their March meeting.

Hiring for New Programs

Executive Director Abousleman noted that the State has recognized that there is a shortage in Case Management staff, so they have been working with Area Agencies of Aging (including OCWCOG) on workload issues for many months now, and have provided \$5 million for the biennium, allowing OCWCOG to hire five Case Managers. OCWCOG is hopeful that this funding will remain, though is hiring conservatively because this money is not necessarily guaranteed. Finance Director Forty under-

budgets, so OCWCOG does not have to layoff employees because the end of this current contract.

Executive Director Abousleman also noted that the CED Department will be hiring at least one, if not two, employees with its *STIF* program funding.

2020-2021 Work Program and Budget Calendar

Finance Director Forty commented that the calendar for completion of the *2020-2021 Work Program and Budget* document is included in the Finance Committee's packet. She noted that pre-budget worksheets have been sent to Mayor Cutter and Mayor Biff Traber; and all budget text has been sent to staff to work on.

Mayor Lepin asked who the Budget Committee members were; Finance Director Forty noted that traditionally, the Executive Committee and Chairs of the OCWCOG Standing Committees have served as the Budget Committee.

Acting Chair Cutter noted that the draft *Work Program and Budget* will be presented in March; is there a reason why the Committee sees a draft? Finance Director Forty replied that yes, the organization is unique because it presents a draft for Committee and Board review, and while there are not usually changes between the draft and final, by providing a draft, it allows for comments from the Committee and Board.

Acting Chair Cutter suggested making the March Board meeting each year, a "Budget" Board, providing a good opportunity to engage the Board members who cannot make it to every meeting. Finance Director Forty posed the possibility of a five-minute program update at that meeting, where the money comes from for the program, etc. Executive Director Abousleman agreed with this idea, as budgets are going to be much more important over the next several so, so this will be an important topic. He also suggested that this would be a good opportunity to have a merger conversation, as well.

Budget Transfer Resolution

Finance Director Forty commented that the organization has a need to move funds from supplied to the personnel expense line item. Ryan Schulze noted that this was part of a settlement agreement with an employee that was not covered by insurance. He stated that it would have cost more in the long run not to do it this way.

PERS Incentive Fund

Finance Director Forty and Finance Manager Martha Jirovec explained the PERS Incentive Fund that was recently set-up as part of Senate Bill 1049. Finance Manager Jirovec commented that employers could apply for up to 25% match of employers unfunded actuarial liability. OCWCOG applied for \$600,000 with \$150,000 match. Applications started on December 2, 2019, by the 3rd, all \$1 million had been allocated; OCWCOG was #14 on waitlist.

Discussion amongst Finance Committee members about whether to remain on waitlist or let cities/counties receive money. Finance Director Forty is asking the Committee for a recommendation on how to move forward – does the Committee want an actuarial cost? Remain on waitlist? Remove OCWCOG from waitlist?

Acting Chair Cutter recommends staying on waitlist, but to pay for actuarial cost.

Commissioner Annabelle Jaramillo arrives.

Finance Director Forty agrees with Acting Chair Cutter and would like to err on the side of caution, as OCWCOG probably will not get the State's match, but would like to see the actuarial report, and then decide in January.

Collective Bargaining

Executive Director Abousleman noted that the organization just concluded its bargaining and has reached a Collective Bargaining Agreement (CBA). There are two updates to be aware of: 1) there is a cost-of-living-adjustment included; and 2) there is a one-time-payment included for both years of the agreement. He also stated that this was one of the best bargaining sessions that the organization has had. Finance Director Forty has some great suggestions, especially for those that already had stepped out of their job classifications.

Finance Director Forty noted that bargaining was finished in record time.

Rachael Maddock-Hughes commented that the union had a "bargainizer" from the State, who noted that as a group, OCWCOG has the most collaborative team.

Executive Director Abousleman said he continues to receive positive comments about this round, so thank you to the union.

Membership Update

Executive Director Abousleman commented that normally the Committee would get membership dues in January based on Consumer Price Index (CPI-U) numbers, which is how we have calculated membership dues for many years. However, Portland State University is not calculating the CPI-U number in the same way. So, staff is researching a new number to use. Staff will have an update in January.

3. Other Business

There was no other business to discuss.

4. Adjournment

Meeting adjourned at 1:45 pm.

Meeting minutes taken by Lindsey Riley.



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M E M O R A N D U M

DATE: January 16, 2020
TO: OCWCOG Finance Committee
FROM: Sue Forty, Finance Director
RE: **OCWCOG Financial Update**

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending November 30, 2019 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2020 Budget	November YTD	Percentage YTD	Prior Year YTD
Dues	312,424.00	231,352.60	74.05%	80.20%
Contracts	2,129,144.19	734,009.55	32.94%	26.48%
Grants	279,000.00	40,604.23	14.55%	21.47%
Donations	275,075.00	61,087.63	22.21%	16.59%
State Revenue	1,767,748.81	508,971.25	28.79%	15.20%
Federal Revenue	13,172,333.00	4,344,792.48	32.98%	26.24%
Coordinated Care	8,241,572.00	3,153,441.23	38.26%	32.76%
Total Income (all line items)	40,218,077.40	10,703,194.23	26.61%	21.72%
Total Payroll Expense	16,325,728.00	5,792,503.33	35.48%	37.13%
Contract Expense	9,712,896.00	4,716,722.98	48.56%	44.68%
Indirect Expense	2,252,971.00	747,886.68	41.49%	41.40%
Maintenance & Repair	83,320.00	28,362.26	34.04%	33.10%
Supplies	120,400.00	43,217.57	35.89%	36.02%
Telephone	169,615.00	64,517.49	38.04%	43.23%
Travel / Training	356,800.00	154,836.18	43.40%	32.15%
Total Expense (all line items)	40,218,077.40	12,996,123.55	32.31%	28.83%
Net Gain / (Loss)		(2,292,929.32)		

Fiscal Year (FY) FY2019-2020 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2019-2020 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a loss because Beginning Balance numbers are not currently recorded. We will record these numbers in the financial system once the annual audit is complete.
- b. Member dues are a once a year billing. Some 2019-2020 dues have not been received from members.
- c. Contract revenue is on track, there are some contracts that are billed after the close of the month.
- d. Grant revenue is down. Staff are researching additional grant opportunities and applying as they come available.
- e. Donations revenue is down. The *Meals on Wheels* program is working on several direct mail campaigns that should bolster this revenue.
- f. State revenue contract percentages are low due to the programs being reimbursement based and are billed in the month after the expense is incurred.
- g. Federal revenue contract percentages are low due to the programs being reimbursement based and are billed in the month after the expense is incurred.

FY2019-2020 Financial Narrative (Personnel and Material & Supplies)

- a. Personnel Expense is down slightly. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant to ensure funding is utilized in the most equitable way. As of November 30, 2019, there were two vacant positions that are being actively recruited.
- b. Contract expense is a bit high, there are several contracts that are one-time payments that are paid at the beginning of the FY, and this will level out as we move through the year.
- c. Indirect expenses are on budget. Indirect rates are charged to all program areas based on the number of staff employed in each program, and are used to fund General Administration, Human Resources, Finance, and Technology Services.
- d. Maintenance and Repair expenses are on budget.
- e. The organization continues to monitor the implementation of the centralized purchasing program. Supply costs are on budget.
- f. Telephone and Training are all on budget. Travel is up slightly and will be monitored accordingly.

If you need additional information or clarification, please contact Finance Director Forty.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended November 30, 2019

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 41.67%

Acct No	Description	Budget	YTD Bal	YTD %	
000725	Beg Bal-Restrict for Contracts	\$ 1,586,074.61	\$ -	0.00%	Will add beginning balances once the annual audit is complete.
000735	Beg Bal-Restricted Reconcile	\$ 1,337,886.00	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 2,196,293.79	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 25,000.00	\$ -	0.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ -	0.00%	
000750	Beg Bal-Unrestricted	\$ 2,734,363.00	\$ -	0.00%	
000801	Dues	\$ 312,424.00	\$ 231,352.60	74.05%	Dues are a once a year activity. Most members have paid their dues.
000802	Fees For Service	\$ 92,550.00	\$ 43,371.33	46.86%	
000803	Internal Transfer	\$ 2,248,661.00	\$ 936,720.36	41.66%	
000804	Miscellaneous Revenue	\$ -	\$ 8,860.58	0.00%	
000805	Contract Revenue	\$ 2,228,474.19	\$ 734,009.55	32.94%	
000806	Grant Revenue	\$ 279,000.00	\$ 40,604.23	14.55%	Researching opportunity and writing new grants, as they are available.
000807	Donations	\$ 275,075.00	\$ 61,087.63	22.21%	Direct mail campaign was just sent.
000808	Interest Revenue	\$ 264,000.00	\$ 163,255.78	61.84%	
000809	Transfers In	\$ 80,000.00	\$ 24,583.40	30.73%	Transfers in are done annually throughout the year.
000812	Sponsorship	\$ 25,000.00	\$ 24,400.00	97.60%	One-time revenues.
000819	Special Event Revenue	\$ 3,000.00	\$ 18,166.26	605.54%	<i>CelebrateLBL</i> and <i>Tapas and Treasures</i> .
000820	Program Meals Revenue	\$ 156,000.00	\$ 76,558.00	49.08%	
000823	Program Income	\$ 637,922.00	\$ 264,234.32	41.42%	
000824	Match	\$ 83,500.00	\$ 18,415.82	22.05%	Match for <i>RSVP</i> is received though out the fiscal year.
000826	Borrowers Fees	\$ 2,000.00	\$ 126.99	6.35%	
000828	Service Fees	\$ 6,500.00	\$ 2,566.00	39.48%	
000829	Program Administration	\$ 120,000.00	\$ 47,676.42	39.73%	
000840	Veterans	\$ 106,476.00	\$ 30,421.64	28.57%	Billing one quarter behind.
000841	Oregon Project Independence	\$ 986,000.00	\$ 340,745.05	34.56%	
000843	ODOT	\$ 675,272.81	\$ 137,804.56	20.41%	Projects are ramping up.
000846	Coordinated Care	\$ 8,241,572.00	\$ 3,153,441.23	38.26%	
000860	Economic Development Admin	\$ 75,000.00	\$ 18,750.00	25.00%	Payments arrive three times a year.
000862	Older Americans Act	\$ 1,082,538.00	\$ 380,353.26	35.14%	
000863	Title XIX	\$ 10,872,734.00	\$ 3,644,034.04	33.52%	
000864	Federal Senior Meals	\$ 370,500.00	\$ 247,334.04	66.76%	Federal Meal are up in quantity.

000865	USDA	\$	111,280.00	\$	35,688.00	32.07%	
000867	Federal Match	\$	392,781.00	\$	14,772.14	3.76%	South Lincoln and Benton County Veteran program match.
000868	Environmental Protection Agency	\$	200,000.00	\$	-	0.00%	Project has not started as of November 30, 2019.
000869	Siletz Revenue	\$	12,500.00	\$	3,861.00	30.89%	
000870	Federal Contracts	\$	55,000.00	\$	-	0.00%	FLAP grant just ramping up working with Federal Lands to determine project delivery.
	REVENUE	\$	40,218,077.40	\$	10,703,194.23	26.61%	
000410	Leave Benefits	\$	545,850.00	\$	218,784.05	40.08%	
000420	Fringe Benefits	\$	901,304.00	\$	329,213.39	36.53%	
000421	Insurance Benefits	\$	2,955,128.00	\$	946,746.07	32.04%	
000425	PERS Benefits	\$	2,353,053.00	\$	822,334.07	34.95%	
000430	PERS Reserve	\$	89,453.00	\$	31,537.63	35.26%	
0001ED	Executive Director	\$	139,646.00	\$	52,155.04	37.35%	
0004DD	Deputy Director	\$	101,789.00	\$	39,441.00	38.75%	
0004PD	Program Director	\$	326,976.00	\$	122,792.91	37.55%	
0004SD	Services Director	\$	95,768.00	\$	32,016.00	33.43%	
0010PM	Program Manager	\$	146,454.00	\$	19,172.33	13.09%	
0013PS	Program Supervisor	\$	698,058.00	\$	297,039.37	42.55%	
0019CA	Clerical Assistant	\$	16,672.00	\$	-	0.00%	This position was hired at a Clerical Specialist.
0019PM	Personnel Manager	\$	85,130.00	\$	37,986.97	44.62%	
0019TM	Technology Services Manager	\$	87,556.00	\$	34,132.00	38.98%	
0028BO	Business Officer	\$	-	\$	773.43	0.00%	
0046CM	Case Manager	\$	2,215,083.00	\$	825,725.59	37.28%	
0053CC	Contracts Coordinator	\$	78,953.00	\$	29,648.19	37.55%	
0055CS	Clerical Supervisor	\$	55,712.00	\$	21,498.75	38.59%	
0058AP	Assistant Planner	\$	95,844.00	\$	67,564.83	70.49%	This position was originally budgeted as a planner.
0060AS	Accounting Specialist	\$	97,800.00	\$	43,014.14	43.98%	
0064ES	Eligibility Specialist	\$	1,072,254.00	\$	418,023.30	38.99%	
0064IR	Information & Referral	\$	-	\$	13,142.95	0.00%	Staff reclassified after budget was adopted. Budgeted as Transportation Brokerage Specialist.
0064MM	Money Management Coord	\$	43,287.00	\$	7,099.20	16.40%	Position recently filled.
0067EA	Executive Assistant	\$	51,324.00	\$	29,459.05	57.40%	
0070AC	Accounting Clerk II	\$	45,024.00	\$	17,741.40	39.40%	
0076AA	Administrative Assistant	\$	408,395.00	\$	141,738.79	34.71%	
0085CS	Clerical Specialist	\$	290,801.00	\$	100,194.44	34.45%	
0085TS	Technology Support Specialist	\$	-	\$	13,399.96	0.00%	Budgeted as a Workstation Support Specialist.
0085WS	Workstation Support Specialist	\$	81,875.00	\$	3,707.79	4.53%	Hired at a Technology Support Specialist.
013CDP	CED Planner II	\$	-	\$	994.41	0.00%	

013SLO	Senior Loan Officer	\$	78,069.00	\$	28,777.60	36.86%	
013TSM	Transportation Manager	\$	81,834.00	\$	-	0.00%	Vacant position.
025NSS	Network Support Specialist	\$	79,206.00	\$	71,052.97	89.71%	
031CDP	CED Planner	\$	290,198.00	\$	84,393.98	29.08%	
034APS	Adult Protective Services Spec	\$	424,240.00	\$	188,920.75	44.53%	
037DTC	Diversion & Transition Coord	\$	197,131.00	\$	75,407.70	38.25%	
037LCM	Lead Case Manager	\$	300,959.00	\$	39,457.31	13.11%	
045ISS	Information Support Specialist	\$	66,606.00	\$	27,666.67	41.54%	
055VSO	Veterans Service Officer	\$	47,419.00	\$	3,711.00	7.83%	Position recently filled.
060FMC	Facility Maint. Coordinator	\$	60,201.00	\$	18,427.05	30.61%	
061LES	Lead Eligibility Specialist	\$	49,572.00	\$	20,438.00	41.23%	
064ADR	ADRC Specialist	\$	238,247.00	\$	63,237.88	26.54%	
064ALW	Asst. AFH Licensing Worker	\$	108,256.00	\$	40,234.52	37.17%	
067CEA	Confidential Executive Assist	\$	106,692.00	\$	40,912.20	38.35%	
073MRW	Medical Resource Worker	\$	-	\$	9,791.13	0.00%	Staff reclassified after budget was adopted. Budgeted as Transportation Brokerage Specialist.
075LTB	Lead Trans Brokerage Spec.	\$	45,558.00	\$	17,218.95	37.80%	
075TBS	Transportation Brokerage Spec.	\$	426,599.00	\$	113,631.07	26.64%	
076IHA	In Home Assistant	\$	312,468.00	\$	118,448.02	37.91%	
082SMC	Senior Meals Coordinator	\$	38,148.00	\$	14,486.72	37.98%	
090RSM	Relief Site Manager	\$	25,000.00	\$	7,363.17	29.45%	
099EXH	Extra Hire	\$	77,972.00	\$	17,366.67	22.27%	
88MSM3	Meal Site Manager 3	\$	192,164.00	\$	74,482.92	38.76%	
	PERSONNEL	\$	16,325,728.00	\$	5,792,503.33	35.48%	
Expenses year-to-date over budget							
000504	Advertising	\$	12,750.00	\$	4,034.29	31.64%	
000506	Auto Expense	\$	12,500.00	\$	6,539.18	52.31%	
000510	Bank Charges	\$	19,645.00	\$	5,743.35	29.24%	
000513	Board/Comm/Meeting Expense	\$	38,150.00	\$	10,766.73	28.22%	
000516	Computer Maintenance	\$	127,146.00	\$	101,776.73	80.05%	One-time payments for software.
000521	Contract Administration	\$	2,500.00	\$	773.00	30.92%	
000522	Contract Expense	\$	9,712,896.00	\$	4,716,722.98	48.56%	
000523	Admin Contract Expense	\$	325,000.00	\$	184,387.49	56.73%	Homecare Worker (CEP Contract).
000525	Copying	\$	76,000.00	\$	29,054.38	38.23%	
000531	Dues and Memberships	\$	77,500.00	\$	13,239.09	17.08%	
000532	Equipment Expense	\$	1,500.00	\$	-	0.00%	
000533	Finance Indirect	\$	512,117.00	\$	213,382.05	41.67%	
000534	Indirect Expense	\$	1,057,030.00	\$	436,549.55	41.30%	
000535	Furniture & Fixtures	\$	115,000.00	\$	7,357.96	6.40%	

000537	Insurance	\$	66,250.00	\$	68,617.70	103.57%	One-time expense.
000540	Interest Expense	\$	17,500.00	\$	18,919.69	108.11%	New lending program repayment not in the current budget. Will be corrected in a supplemental budget.
000542	Legal Services	\$	33,000.00	\$	21,966.00	66.56%	
000543	Licenses and Fees	\$	120,669.00	\$	60,692.76	50.30%	
000546	Loan Fees	\$	1,350.00	\$	155.72	11.53%	
000549	Maintenance and Repair	\$	83,320.00	\$	28,362.26	34.04%	
000550	Marketing Expense	\$	3,250.00	\$	4,016.42	123.58%	Safe Routes to School and Get There campaigns.
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	120,000.00	\$	46,056.42	38.38%	
000555	Postage	\$	60,950.00	\$	22,253.32	36.51%	
000558	Printing	\$	18,525.00	\$	10,041.97	54.21%	
000561	Rent	\$	652,281.00	\$	272,197.85	41.73%	
000564	Resource Reserve	\$	327,781.00	\$	14,831.45	4.52%	
000567	Supplies	\$	120,400.00	\$	43,217.57	35.89%	
000568	Stipend	\$	145,584.00	\$	37,142.94	25.51%	
000570	Technology Indirect	\$	683,824.00	\$	284,926.75	41.67%	
000573	Telephone	\$	169,615.00	\$	64,517.49	38.04%	
000575	Special Event Expense	\$	14,000.00	\$	14,241.20	101.72%	Special event expenditure (<i>CelebrateLBL/Tapas and Treasures</i>).
000576	Training	\$	123,550.00	\$	53,223.23	43.08%	
000577	Volunteer Recognition	\$	16,500.00	\$	6,275.93	38.04%	
000578	Meal Delivery Travel	\$	67,750.00	\$	26,899.87	39.70%	
000579	Travel	\$	165,500.00	\$	74,713.08	45.14%	
000580	Transfers Out	\$	35,000.00	\$	10,000.00	28.57%	
000582	Utilities	\$	66,000.00	\$	25,628.41	38.83%	
000583	Operating Contingency	\$	3,662,301.40	\$	-	0.00%	
000584	Janitorial	\$	77,567.00	\$	32,061.75	41.33%	
000585	Unappropriated EFB for future	\$	4,410,815.00	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	23,356,516.40	\$	6,971,286.56	29.85%	
000595	Capital Purchase	\$	55,000.00	\$	55,255.16	100.46%	New office furniture for reconfiguration of staff work space.
000596	Leasehold Improvement	\$	419,500.00	\$	173,211.00	41.29%	
	CAPITAL OUTLAY	\$	474,500.00	\$	228,466.16	48.15%	
000598	Principal Payment	\$	43,333.00	\$	-	0.00%	
000599	Interest Expense	\$	18,000.00	\$	3,867.50	21.49%	
	DEBT SERVICES	\$	61,333.00	\$	3,867.50	6.31%	
	EXPENSE	\$	40,218,077.40	\$	12,996,123.55	32.31%	
	NET GAIN/(LOSS)	\$	-	\$	(2,292,929.32)		

Notes

Notes



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