



Finance Committee Meeting Packet

May 21, 2020 at 12:45 pm

Zoom Video Conference
<https://zoom.us/j/5813135120>
Meeting ID: 581-313-5120
Phone Number: 669.900.9128

**Next Finance Committee Meeting:
July 16, 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
May 21, 2020
12:45 – 1:15 pm**

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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*)
(12:45 – 12:50 pm)

Review of the December 5, 2019 Finance Committee minutes (Page 4).

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

2. **Financial Reports** (*Finance Director Sue Forty*)
(12:50 – 12:55 pm)

The Finance Director will review the Financial Reports and respond to questions (Page 7, Page 9).

ACTION: Information only, no action needed.

3. **Presentation of the Fiscal Year (FY) 2018-2019 Annual Financial Audit** (*Kori Sarrett, CPA*)
(12:55 – 1:05 pm)

Kori Sarrett, CPA from Accuity, will present the *FY2018-2019 Annual Financial Audit* to the Committee (separate attachment).

ACTION: No motion, information only.

4. **Other Business**
(1:05 – 1:10 pm)

5. **Adjournment**
(1:10 pm)

**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: May 21, 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 March 31, 2020 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2020 Budget	March YTD	Percentage YTD	Prior Year YTD
Dues	312,424.00	280,751.12	89.86%	100.00%
Contracts	2,228,474.19	1,272,583.23	49.98%	57.92%
Grants	279,000.00	88,842.24	31.84%	39.55%
Donations	275,075.00	138,822.94	50.47%	45.15%
State Revenue	1,770,959.81	1,042,885.48	58.89%	41.31%
Federal Revenue	13,172,333.00	10,105,703.85	76.72%	61.64%
Coordinated Care	8,241,572.00	5,720,017.41	69.4%	63.55%
Total Income (all line items)	40,887,601.40	21,531,356.59	52.66%	45.77%
Total Payroll Expense	16,325,728.00	11,084,750.94	67.9%	66.77%
Contract Expense	9,703,762.00	8,193,319.16	84.43%	79.50%
Indirect Expense	2,252,971.00	1,682,745.03	74.69%	75.00%
Maintenance & Repair	83,320.00	44,569.96	53.49%	47.20%
Supplies	120,400.00	100,906.71	83.81%	76.78%
Telephone	169,615.00	109,556.21	64.59%	78.32%
Travel / Training	356,800.00	248,455.03	69.63%	57.02%
Total Expense (all line items)	40,887,601.40	23,543,194.51	57.58%	51.76%
Net Gain / (Loss)		(2,011,837.92)		

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. These numbers have been updated and will reflect in the next report. The agency has a total of \$10,909,639.08 in Beginning Balances.
- b. Member dues are a once a year billing. A few members have requested more detail on the increase in transportation costs. OCWCOG has not received FY 2019-2020 dues from three communities and FY 2020-2021 from one community.
- c. Contract revenue is low, we are processing several billings now that projects are complete.
- d. Grant revenue is down. Several grants received were less than what was requested.
- e. Donations revenue is down. *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. Made second request for 2nd Quarter ODVA funds from Benton County.
- 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.
- h. The EPA Brownfields report for 1/1/2020 – 3/31/2020 is pending from Stantec consulting. Once we have the report, we will then be able to do our draw for that time period for EPA revenue.
- i. The closure of Meals on Wheels dining room in Siletz has decreased the revenue from the Siletz without meal delivery increasing.

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 March 31, 2020, there were 12 vacant positions that are open with 9 being in active recruitment and 4 being on hold.
- b. Contract expense is a bit high. Additional contractors are being utilized due to staffing shortages.
- 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. Supply costs are on slightly over budget. The organization continues to monitor the implementation of the centralized purchasing program.
- f. Telephone is on budget.
- g. Training and Travel is up slightly and will be monitored accordingly.
- h. Printing is high. We have purchased annual supplies of brochures and envelopes as well as an additional mailer for the Meal on Wheels program.
- i. Computer maintenance costs are over budget due to the Eligibility restructuring and replacement of desk top computers with laptops

Application for FEMA grant for COVID-19 response was made in April. This includes additional expense for computers & peripherals and overtime for personnel.

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

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2020

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75%

Acct No	Description	Budget	YTD Bal	YTD %	
000725	Beg Bal-Restrict for Contracts	\$ 1,782,368.40	\$ -	0.00%	Beginning Balance numbers have been added and will appear in the next report
000735	Beg Bal-Restricted Reconcile	\$ 1,532,985.00	\$ -	0.00%	Beginning Balance numbers have been added and will appear in the next report
000740	Beg Bal-Restricted for Other	\$ 2,221,293.79	\$ -	0.00%	Beginning Balance numbers have been added and will appear in the next report
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ -	0.00%	Beginning Balance numbers have been added and will appear in the next report
000750	Beg Bal-Unrestricted	\$ 2,703,688.00	\$ -	0.00%	Beginning Balance numbers have been added and will appear in the next report
000801	Dues	\$ 312,424.00	\$ 280,751.12	89.86%	Dues are a once a year activity. Most members have paid their dues.
000802	Fees For Service	\$ 92,550.00	\$ 99,049.83	107.02%	
000803	Internal Transfer	\$ 2,248,661.00	\$ 1,686,380.04	74.99%	
000804	Miscellaneous Revenue	\$ -	\$ 12,029.65	0.00%	
000805	Contract Revenue	\$ 2,228,474.19	\$ 1,272,583.23	57.11%	
000806	Grant Revenue	\$ 279,000.00	\$ 88,842.24	31.84%	Current grants received are lower than expected.
000807	Donations	\$ 275,075.00	\$ 138,822.94	50.47%	Direct mail campaign results. List procured for May mailing
000808	Interest Revenue	\$ 264,000.00	\$ 283,651.14	107.44%	
000809	Transfers In	\$ 80,000.00	\$ 15,833.36	19.79%	The majority of transfers do not happen until the end of the Fiscal 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%	Celebrate LBL and Tapas and Treasures
000820	Program Meals Revenue	\$ 156,000.00	\$ 133,026.45	85.27%	Additional meals served. This number will continue to rise as we are providing more service
000822	Loan Packaging Fees	\$ -	\$ 3,555.00	0.00%	
000823	Program Income	\$ 637,922.00	\$ 478,816.13	75.06%	
000824	Match	\$ 83,500.00	\$ 36,096.56	43.23%	This funding comes in at various time in the year. We anticipate additional fund in the balance of the Fiscal Year
000826	Borrowers Fees	\$ 2,000.00	\$ 898.45	44.92%	Borrowers fees are low but we are Business Lending processed new loans in April
000828	Service Fees	\$ 6,500.00	\$ 4,598.10	70.74%	
000829	Program Administration	\$ 120,000.00	\$ 85,249.35	71.04%	
000840	Veterans	\$ 109,687.00	\$ 30,421.64	27.73%	Working with Benton County to reconcile and receive payment
000841	Oregon Project Independence	\$ 986,000.00	\$ 733,850.21	74.43%	
000843	ODOT	\$ 675,272.81	\$ 278,613.63	41.26%	Projects are ramping up
000846	Coordinated Care	\$ 8,241,572.00	\$ 5,720,017.41	69.40%	
000860	Economic Development Admin	\$ 75,000.00	\$ 18,750.00	25.00%	Reviewing to determine why payment has not been received.
000862	Older Americans Act	\$ 1,082,538.00	\$ 799,056.26	73.81%	
000863	Title XIX	\$ 10,872,734.00	\$ 8,730,162.96	80.29%	
000864	Federal Senior Meals	\$ 370,500.00	\$ 388,428.64	104.84%	Federal meals are up in quantity
000865	USDA	\$ 111,280.00	\$ 71,377.00	64.14%	

000867	Federal Match	\$	392,781.00	\$	55,408.94	14.11%	South Lincoln and Benton County Veteran program match. Federal match is not usually received until May and June to match XIX.
000868	Environmental Protection Agency	\$	200,000.00	\$	36,715.05	18.36%	Inquired with CED regarding the payments for this contract
000869	Siletz Revenue	\$	12,500.00	\$	5,805.00	46.44%	This was caught up in April. This revenue will however be low due to COVID and the dining room being closed
000870	Federal Contracts	\$	55,000.00	\$	-	0.00%	Inquired with CED regarding the payments for this contract
	REVENUE	\$	40,887,601.40	\$	21,531,356.59	52.66%	
000410	Leave Benefits	\$	545,850.00	\$	400,179.98	73.31%	
000420	Fringe Benefits	\$	901,304.00	\$	617,704.08	68.53%	
000421	Insurance Benefits	\$	2,955,128.00	\$	1,913,499.90	64.75%	
000425	PERS Benefits	\$	2,353,053.00	\$	1,573,612.89	66.88%	
000430	PERS Reserve	\$	89,453.00	\$	60,069.72	67.15%	
0001ED	Executive Director	\$	139,646.00	\$	58,110.31	41.61%	Replacement on hold for 6 months
0004DD	Deputy Director	\$	101,789.00	\$	63,381.17	62.27%	
0004PD	Program Director	\$	326,976.00	\$	241,050.59	73.72%	
0004SD	Services Director	\$	95,768.00	\$	61,915.00	64.65%	
0010PM	Program Manager	\$	146,454.00	\$	45,002.38	30.73%	We have a vacant Program Manager position
0013PS	Program Supervisor	\$	758,259.00	\$	578,322.83	76.27%	
0016LO	Loan Officer	\$	-	\$	-	0.00%	
0019CA	Clerical Assistant	\$	16,672.00	\$	-	0.00%	This position was hired at a Clerical Specialist
0019PM	Personnel Manager	\$	85,130.00	\$	72,452.15	85.11%	
0019TM	Technology Services Manager	\$	87,556.00	\$	51,428.00	58.74%	
0028BO	Business Officer	\$	-	\$	4,063.29	0.00%	This was temp employee in CED
0046CM	Case Manager	\$	2,215,083.00	\$	1,560,403.02	70.44%	
0053CC	Contracts Coordinator	\$	78,953.00	\$	56,839.59	71.99%	
0055CS	Clerical Supervisor	\$	55,712.00	\$	44,012.75	79.00%	
0058AP	Assistant Planner	\$	95,844.00	\$	113,525.67	118.45%	This position was originally budgeted as a planner.
0060AS	Accounting Specialist	\$	97,800.00	\$	80,379.16	82.19%	
0064ES	Eligibility Specialist	\$	1,072,254.00	\$	783,758.18	73.09%	
0064IR	Information & Referral	\$	-	\$	25,641.48	0.00%	Staff reclassified after budget was adopted. Budgeted as Transportation Brokerage Specialist
0064MM	Money Management Coord	\$	43,287.00	\$	22,069.62	50.98%	
0067EA	Executive Assistant	\$	51,324.00	\$	64,290.80	125.26%	
0070AC	Accounting Clerk II	\$	45,024.00	\$	34,289.43	76.16%	
0076AA	Administrative Assistant	\$	367,032.00	\$	247,901.68	67.54%	
0085CS	Clerical Specialist	\$	290,801.00	\$	213,652.22	73.47%	
0085TS	Technology Support Specialist	\$	-	\$	13,399.96	0.00%	Budgeted as a Workstation Support Specialist
0085WS	Workstation Support Specialist	\$	81,875.00	\$	34,031.87	41.57%	Hired at a Technology Support Specialist
013CDP	CED Planner II	\$	-	\$	2,051.14	0.00%	
013SLO	Senior Loan Officer	\$	78,069.00	\$	51,783.08	66.33%	

013TSM	Transportation Manager	\$	81,834.00	\$	24,764.26	30.26%	
025NSS	Network Support Specialist	\$	79,206.00	\$	72,085.61	91.01%	
031CDP	CED Planner	\$	290,198.00	\$	149,772.34	51.61%	
034APS	Adult Protective Services Spec	\$	424,240.00	\$	368,409.08	86.84%	
037DTC	Diversion & Transition Coord	\$	197,131.00	\$	141,930.94	72.00%	
037LCM	Lead Case Manager	\$	300,959.00	\$	73,542.24	24.44%	
045ISS	Information Support Specialist	\$	66,606.00	\$	53,771.69	80.73%	
055VSO	Veterans Service Officer	\$	47,419.00	\$	22,777.40	48.03%	
060FMC	Facility Maint. Coordinator	\$	41,363.00	\$	36,006.40	87.05%	
061LES	Lead Eligibility Specialist	\$	49,572.00	\$	37,571.91	75.79%	
064ADR	ADRC Specialist	\$	238,247.00	\$	119,305.15	50.08%	
064ALW	Asst. AFH Licensing Worker	\$	108,256.00	\$	74,092.72	68.44%	
067CEA	Confidential Executive Assist	\$	106,692.00	\$	87,680.98	82.18%	
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	\$	32,635.91	71.64%	
075TBS	Transportation Brokerage Spec.	\$	426,599.00	\$	233,044.71	54.63%	
076IHA	In Home Assistant	\$	312,468.00	\$	243,044.60	77.78%	
082SMC	Senior Meals Coordinator	\$	38,148.00	\$	27,228.46	71.38%	
090RSM	Relief Site Manager	\$	25,000.00	\$	11,176.95	44.71%	
099EXH	Extra Hire	\$	77,972.00	\$	32,863.56	42.15%	
88MSM3	Meal Site Manager 3	\$	192,164.00	\$	144,432.96	75.16%	
	PERSONNEL	\$	16,325,728.00	\$	11,084,750.94	67.90%	
							Expenses year-to-date over budget
000504	Advertising	\$	12,750.00	\$	11,564.03	90.70%	Due to Executive Director and Senior Services positions
000506	Auto Expense	\$	12,500.00	\$	13,006.56	104.05%	Additional COG cars needing repair
000510	Bank Charges	\$	19,645.00	\$	15,837.82	80.62%	
000513	Board/Comm/Meeting Expense	\$	38,150.00	\$	18,975.01	49.74%	
000516	Computer Maintenance	\$	127,146.00	\$	157,078.21	123.54%	
000521	Contract Administration	\$	2,500.00	\$	1,293.00	51.72%	
000522	Contract Expense	\$	9,703,762.00	\$	8,193,319.16	84.43%	Additional temporary clerical staff
000523	Admin Contract Expense	\$	325,000.00	\$	357,389.21	109.97%	Homecare Worker (CEP Contract)
000525	Copying	\$	76,000.00	\$	50,712.27	66.73%	
000531	Dues and Memberships	\$	77,500.00	\$	15,394.09	19.86%	
000532	Equipment Expense	\$	1,500.00	\$	5,627.80	375.19%	We have purchased several lap top for agency staff for better work efficacy We are trying to get the 5 year replacement plan in track
000533	Finance Indirect	\$	512,117.00	\$	384,087.69	75.00%	
000534	Indirect Expense	\$	1,057,030.00	\$	785,789.19	74.34%	
000535	Furniture & Fixtures	\$	115,000.00	\$	49,317.17	42.88%	
000537	Insurance	\$	66,250.00	\$	68,617.70	103.57%	One time expense
000540	Interest Expense	\$	17,500.00	\$	19,376.37	110.72%	There are new Business Lending repayment that were not budgeted

000541	Loan Legal Expense	\$	-	\$	112.00	0.00%	
000542	Legal Services	\$	33,000.00	\$	23,532.00	71.31%	
000543	Licenses and Fees	\$	120,669.00	\$	80,676.93	66.86%	Most licenses are annual and are paid at the beginning of the year
000546	Loan Fees	\$	1,350.00	\$	292.92	21.70%	
000549	Maintenance and Repair	\$	83,320.00	\$	44,569.96	53.49%	
000550	Marketing Expense	\$	3,250.00	\$	4,417.89	135.94%	Safe Routes to School and Get There campaign
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	120,000.00	\$	88,181.85	73.48%	
000555	Postage	\$	60,950.00	\$	47,485.96	77.91%	
000558	Printing	\$	18,525.00	\$	16,136.11	87.10%	Annual supplies for Rideline and additional mailers printed for Meals on Wheel
000561	Rent	\$	652,251.00	\$	488,643.88	74.92%	
000564	Resource Reserve	\$	327,781.00	\$	28,007.51	8.54%	This will be recorded if we require Federal Match for XIX
000567	Supplies	\$	120,400.00	\$	100,906.71	83.81%	
000568	Stipend	\$	145,584.00	\$	84,566.89	58.09%	
000570	Technology Indirect	\$	683,824.00	\$	512,868.15	75.00%	
000573	Telephone	\$	169,616.00	\$	109,556.21	64.59%	
000575	Special Event Expense	\$	14,000.00	\$	14,315.13	102.25%	Special event expenditure (Celebrate LBL/Tapas and Treasures)
000576	Training	\$	123,550.00	\$	69,076.84	55.91%	
000577	Volunteer Recognition	\$	16,500.00	\$	11,613.53	70.39%	
000578	Meal Delivery Travel	\$	67,750.00	\$	48,967.44	72.28%	
000579	Travel	\$	165,500.00	\$	130,410.75	78.80%	
000580	Transfers Out	\$	35,000.00	\$	10,000.00	28.57%	Transfers are done at the end of the Fiscal Year.
000582	Utilities	\$	66,000.00	\$	46,350.04	70.23%	
000583	Operating Contingency	\$	3,705,723.40	\$	-	0.00%	
000584	Janitorial	\$	77,567.00	\$	57,711.15	74.40%	
000585	Unappropriated EFB for future	\$	5,046,080.00	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	24,026,040.40	\$	12,165,785.13	50.64%	
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	\$	186,334.95	44.42%	
	CAPITAL OUTLAY	\$	474,500.00	\$	241,590.11	50.91%	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	18,000.00	\$	7,735.00	42.97%	
	DEBT SERVICES	\$	61,333.00	\$	51,068.33	83.26%	
	EXPENSE	\$	40,887,601.40	\$	23,543,194.51	57.58%	
	NET GAIN/(LOSS)	\$	-	\$	(2,011,837.92)		

Notes



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