



# Finance Committee Meeting Agenda Packet

**July 19, 2018, 1:30 pm**

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

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

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1400 Queen Ave SE • Suite 201 • Albany, OR 97322  
(541) 967-8720 • FAX (541) 967-6123

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA  
July 19, 2018  
1:30 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 Claire Hall)**  
(1:30 – 1:35 pm)

Review of the May 17, 2018 Finance Committee minutes (Page 2).

**ACTION: Motion to approve the minutes of the May 17, 2018 Finance Committee meeting.**

**2. Financial Report (Finance Director Sue Forty)**  
(1:35 – 1:45 pm)

Finance Director Sue Forty will review the Financial Report and respond to questions (Page 3).

**ACTION: Information only.**

**3. Other Business**  
(1:45 – 1:50 pm)

**4. Adjournment**  
(1:50 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
May 17, 2018**

**MEMBERS:** Mayor Sharon Konopa, Albany; Commissioner Anne Schuster, Benton County; Councilor Bob Elliott, Lebanon; Mayor Biff Traber, Corvallis; and Councilor Dann Cutter, Waldport.

**STAFF:** Executive Director Fred Abousleman; Deputy Director Lydia George; Deputy Director Rachael Maddock-Hughes; Finance Director Sue Forty; Community and Economic Development (CED) Director Phil Warnock; Senior and Disability Services (SDS) Director Randi Moore; Community Services Program (CSP) Manager Jennifer Moore; and Executive Assistant Jennifer Kelley.

The Oregon Cascades West Council of Governments' (OCWCOG) Budget Committee Meeting was called to order by Acting Chair Sharon Konopa at 1:35 pm on May 17, 2018 at the Cascades West Center in Albany.

**1. Minutes of Previous Meetings**

Councilor Bob Elliott motioned to approve the minutes of the March 15, 2018 Finance Committee meeting, Mayor Biff Traber seconded. Motion passed unanimously.

**2. Financial Report**

Finance Director Sue Forty stated that the Community and Economic Development (CED) program recently received a year-end reimbursement from InterCommunity Health Network Coordinated Care Organization (IHN-CCO). She stated that some funds will go toward the current Fiscal Year (FY) budget, and some toward next FY.

Commissioner Anne Schuster asked for more details on the payment. CED Director Phil Warnock stated that each month CED receives reimbursements from IHN-CCO; however, the reimbursements are less than CED's cost to deliver services. At the end of the year, there is a reconciliation of the balance so that CED's budget breaks even.

Finance Director Forty stated that phone leases are coming due, and that OCWCOG is looking into new phone systems. Councilor Dann Cutter asked about the price of the monthly lease on each handset. Finance Director Forty stated that she is uncertain, as OCWCOG purchases the handsets outright, at approximately \$400 per unit.

**3. Other Business**

There was no other business.

**4. Adjournment**

The meeting adjourned at 1:39 pm.

*Minutes recorded by Jennifer Kelley.*



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**M E M O R A N D U M**

**DATE:** July 19, 2018  
**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 the period ending May 31, 2018, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

**Snapshot by Major Line Item**

|                                       | <b>FY2018 Budget</b> | <b>May YTD</b>       | <b>Percentage YTD</b> | <b>Prior Year YTD</b> |
|---------------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Dues                                  | 281,205.00           | 279,203.86           | 99.29%                | 103.79%               |
| Contracts                             | 2,713,797.00         | 1,844,459.99         | 67.97%                | 84.31%                |
| Grants                                | 245,955.00           | 116,755.70           | 47.47%                | 93.03%                |
| Donations                             | 222,982.00           | 190,670.63           | 85.37%                | 127.15%               |
| State Revenue                         | 1,290,369.00         | 859,565.33           | 66.61%                | 64.97%                |
| Federal Revenue                       | 12,487,662.00        | 10,431,805.05        | 83.54%                | 81.58%                |
| Coordinated Care                      | 7,267,487.00         | 4,960,374.00         | 68.25%                | 99.17%                |
| <b>Total Income (all line items)</b>  | <b>37,466,249.00</b> | <b>31,294,933.87</b> | <b>83.53%</b>         | <b>92.84%</b>         |
| <b>Total Payroll Expense</b>          | <b>14,085,876.00</b> | <b>11,231,602.83</b> | <b>79.74%</b>         | <b>80.46%</b>         |
| Contract Expense                      | 9,203,892.00         | 8,303,228.99         | 90.21%                | 94.01%                |
| Indirect Expense                      | 2,052,862.00         | 1,881,791.79         | 91.67%                | 91.67%                |
| Maintenance & Repair                  | 248,145.00           | 90,592.63            | 36.51%                | 36.38%                |
| Supplies                              | 100,750.00           | 92,673.93            | 91.98%                | 70.34%                |
| Telephone                             | 223,936.00           | 143,702.39           | 64.17%                | 81.91%                |
| Travel / Training                     | 265,590.00           | 250,454.22           | 94.30%                | 79.80%                |
| <b>Total Expense (all line items)</b> | <b>37,466,249.00</b> | <b>24,015,762.08</b> | <b>64.10%</b>         | <b>67.79%</b>         |
| <b>Net Gain / (Loss)</b>              |                      | <b>7,279,171.79</b>  |                       |                       |

## **Fiscal Year (FY) 2017-2018 Financial Narrative (Revenue)**

- a. Net/Gain (Loss) FY2017-2018 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a gain because Beginning Balance numbers have been recorded. The FY2017-2018 Budget numbers have been updated to reflect the Supplemental Budget adopted at the March 2018 Board of Directors meeting.
- b. All member regular dues have been received.
- c. Contract revenue is low, the majority of contracts are billed quarterly. Some budgeted contracts are getting started later than anticipated.
- d. Grant revenue is low. Some grants have not yet been received.
- e. Donations revenue is under-budget. OCWCOG is working on increasing community awareness about the needs of the programs.
- f. State revenue contract percentages are low due to the programs being reimbursement-based, and are billed the month after the expense is incurred.
- g. Federal revenue contract percentages are low due to the programs being reimbursement-based, and are billed the month after the expense is incurred.
- h. Coordinated Care revenue will be adjusted to reflect true costs at the end of the year.

## **FY2017-2018 Financial Narrative (Personnel and Material & Supplies)**

- a. Personnel Expense is currently on budget. 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.
- b. Contract expense is on budget.
- 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 low. Budgeted projects being scheduled.
- e. The organization continues to monitor the implementation of the centralized purchasing program, and as a result, supply costs are on budget.
- f. Telephone costs are low; this is a result of the Technology Services team researching more efficient services that have resulted in a reduction in cost.
- g. Travel/Training is on budget. Management staff continually review staff travel to ensure the best use of staff time and program expenses.

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

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

For Period Ended May 31, 2018

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 91.67%

| Acct No | Description                    | Budget                  | YTD Bal                 | YTD %         |  |
|---------|--------------------------------|-------------------------|-------------------------|---------------|--|
| 000710  | Beg Bal-Restricted for Grants  | \$ 4,239.00             | \$ 26,834.20            | 614.22%       | Beginning Balances are a one-time entry.                                       |
| 000725  | Beg Bal Restrict for Contracts | \$ 1,657,921.59         | \$ 1,631,160.58         | 98.39%        | Beginning Balances are a one-time entry.                                       |
| 000735  | Beg Bal-Restricted Reconcile   | \$ 1,606,793.00         | \$ 2,041,268.95         | 127.04%       | Beginning Balances are a one-time entry.                                       |
| 000740  | Beg Bal-Restricted for Other   | \$ 1,948,856.50         | \$ 1,901,951.55         | 97.59%        | Beginning Balances are a one-time entry.                                       |
| 000745  | Beg Bal-Restrict Reserve       | \$ 2,230,000.00         | \$ 2,230,000.00         | 100.00%       | Beginning Balances are a one-time entry.                                       |
| 000750  | Beg Bal-Unrestricted           | \$ 1,895,477.00         | \$ 1,424,357.95         | 75.15%        | Beginning Balances are a one-time entry.                                       |
| 000801  | Dues                           | \$ 281,204.87           | \$ 279,203.86           | 99.29%        | Some special dues are still outstanding.                                       |
| 000802  | Fees For Service               | \$ 115,775.00           | \$ 145,626.68           | 125.78%       |  |
| 000803  | Internal Transfer              | \$ 2,057,863.00         | \$ 1,885,091.35         | 91.60%        |  |
| 000804  | Miscellaneous Revenue          | \$ 1,015.00             | \$ 44,259.55            | 4360.55%      | Employee Settlement  |
| 000805  | Contract Revenue               | \$ 2,713,797.00         | \$ 1,844,459.99         | 67.97%        | Some contracts are billed quarterly.   |
| 000806  | Grant Revenue                  | \$ 245,955.00           | \$ 116,755.70           | 47.47%        | Grant revenue is trending low. Some grants have not yet been received.         |
| 000807  | Donations                      | \$ 222,982.00           | \$ 190,370.63           | 85.37%        |  |
| 000808  | Interest Revenue               | \$ 215,205.00           | \$ 264,036.73           | 122.69%       |  |
| 000809  | Transfers In                   | \$ 189,292.00           | \$ 42,083.37            | 22.23%        | Transfers in will be done at the end of the year.                              |
| 000812  | Sponsorship                    | \$ 26,500.00            | \$ 40,490.00            | 152.79%       | Bikeshare - additional stations were added.                                    |
| 000819  | Special Event Revenue          | \$ -                    | \$ 9,595.92             | 0.00%         | This account was created for the <i>CelebrateLBL</i> event revenue.            |
| 000820  | Program Meals Revenue          | \$ 165,000.00           | \$ 136,932.74           | 82.99%        |  |
| 000822  | Loan Packaging Fees            | \$ 2,000.00             | \$ 10,531.68            | 526.58%       | Payment for prior year closed loan, payment was after June 30, 2017.           |
| 000823  | Program Income                 | \$ 628,767.00           | \$ 585,213.00           | 93.07%        |  |
| 000824  | Lending Administration         | \$ 120,000.00           | \$ 113,462.77           | 94.55%        |  |
| 000824  | Match Revenue                  | \$ 85,588.00            | \$ 67,200.93            | 78.52%        |  |
| 000826  | Borrowers Fees                 | \$ 1,500.00             | \$ 9,893.01             | 659.53%       | Received excess funds for loan payoff. This has been refunded to the borrower. |
| 000828  | Service Fees                   | \$ 5,000.00             | \$ 5,357.36             | 107.15%       |  |
| 000840  | Veterans                       | \$ 105,166.00           | \$ 78,874.50            | 75.00%        | This is a quarterly payment.   |
| 000841  | Oregon Project Independence    | \$ 575,000.00           | \$ 458,328.16           | 79.71%        |  |
| 000843  | ODOT                           | \$ 610,203.00           | \$ 322,362.67           | 52.83%        | This is a quarterly payment.   |
| 000846  | Coordinated Care               | \$ 7,267,487.00         | \$ 4,960,374.00         | 68.25%        | Year-end settlement.   |
| 000860  | Economic Development Admin     | \$ 75,000.00            | \$ 75,000.00            | 100.00%       |  |
| 000862  | Older Americans Act            | \$ 1,051,151.00         | \$ 749,969.00           | 71.35%        | State contract payments are a month behind.                                    |
| 000863  | Title XIX                      | \$ 10,637,386.00        | \$ 8,992,379.99         | 84.54%        |  |
| 000864  | Meals on Wheels XIX            | \$ 378,000.00           | \$ 334,055.39           | 88.37%        |  |
| 000865  | USDA                           | \$ 132,000.00           | \$ 92,602.00            | 70.15%        | The USDA payments are a month behind.  |
| 000867  | Federal Match                  | \$ 210,125.00           | \$ 178,510.67           | 84.95%        |  |
| 000869  | Siletz Revenue                 | \$ 4,000.00             | \$ 9,288.00             | 232.20%       | More Tribal meals served than anticipated.                                     |
|         | <b>REVENUE</b>                 | <b>\$ 37,466,248.96</b> | <b>\$ 31,294,933.87</b> | <b>83.53%</b> |  |

|        |                                |    |              |    |              |         |   |
|--------|--------------------------------|----|--------------|----|--------------|---------|---|
| 000410 | Leave Benefits                 | \$ | 492,835.00   | \$ | 422,550.11   | 85.74%  |   |
| 000420 | Fringe Benefits                | \$ | 765,384.75   | \$ | 616,069.19   | 80.49%  |   |
| 000421 | Insurance Benefits             | \$ | 2,323,121.25 | \$ | 2,115,830.89 | 91.08%  |   |
| 000425 | PERS Benefits                  | \$ | 2,167,783.00 | \$ | 1,315,882.81 | 60.70%  |   |
| 000430 | PERS Reserve                   | \$ | 82,377.00    | \$ | 61,952.88    | 75.21%  |   |
| 0001ED | Executive Director             | \$ | 132,842.00   | \$ | 119,653.13   | 90.07%  |   |
| 0004DD | Deputy Director                | \$ | 108,348.00   | \$ | 87,850.86    | 81.08%  |   |
| 0004PD | Program Director               | \$ | 194,670.00   | \$ | 232,008.34   | 119.18% | SDS position was reclassified from Program Manager to Program Director.       |
| 0010PM | Program Manager                | \$ | 364,301.00   | \$ | 200,671.32   | 55.08%  | SDS position was reclassified from Program Manager to Program Director.       |
| 0013PS | Program Supervisor             | \$ | 597,146.00   | \$ | 497,087.45   | 83.24%  |   |
| 0016LO | Loan Officer                   | \$ | 71,603.00    | \$ | 60,533.06    | 84.54%  |   |
| 0019CA | Clerical Assistant             | \$ | 30,540.00    | \$ | 7,114.49     | 23.30%  |   |
| 0019PM | Personnel Manager              | \$ | 85,796.00    | \$ | 79,452.13    | 92.61%  |   |
| 0019TM | Technology Services Manager    | \$ | 74,552.00    | \$ | 73,183.30    | 98.16%  |   |
| 0046CM | Case Manager                   | \$ | 1,840,663.00 | \$ | 1,549,231.53 | 84.17%  |   |
| 0053CC | Contracts Coordinator          | \$ | 56,030.00    | \$ | 48,104.84    | 85.86%  |   |
| 0055CS | Clerical Supervisor            | \$ | 48,425.00    | \$ | 45,316.57    | 93.58%  |   |
| 0060AS | Accounting Specialist          | \$ | 51,597.00    | \$ | 44,323.34    | 85.90%  |   |
| 0064ES | Eligibility Specialist         | \$ | 1,041,887.00 | \$ | 831,657.16   | 79.82%  |   |
| 0067EA | Executive Assistant            | \$ | 49,424.00    | \$ | 35,713.70    | 72.26%  |   |
| 0070AC | Accounting Clerk II            | \$ | 37,409.00    | \$ | 26,086.38    | 69.73%  |   |
| 0076AA | Administrative Assistant       | \$ | 440,939.00   | \$ | 303,416.05   | 68.81%  |   |
| 0085CS | Clerical Specialist            | \$ | 227,456.00   | \$ | 232,830.96   | 102.36% |   |
| 0085WS | Workstation Support Specialist | \$ | 50,444.00    | \$ | 45,212.88    | 89.63%  |   |
| 013CDP | CED Planner II                 | \$ | 58,792.00    | \$ | 48,194.64    | 81.97%  |   |
| 013MDR | MPO Director                   | \$ | 95,855.00    | \$ | 78,335.23    | 81.72%  |   |
| 025NSS | Network Support Specialist     | \$ | 76,122.00    | \$ | 67,727.43    | 88.97%  |   |
| 031CDP | CED Planner                    | \$ | 180,406.00   | \$ | 108,429.09   | 60.10%  |   |
| 034APS | Adult Protective Services Spec | \$ | 345,897.00   | \$ | 285,705.46   | 82.60%  |   |
| 037DTC | Diversion & Transition Coord   | \$ | 183,878.00   | \$ | 160,887.08   | 87.50%  |   |
| 037LCM | Lead Case Manager              | \$ | 335,339.00   | \$ | 174,261.97   | 51.97%  |   |
| 045ISS | Information Support Specialist | \$ | 63,987.00    | \$ | 57,873.62    | 90.45%  |   |
| 052ALO | Assistant Loan Officer         | \$ | 28,015.00    | \$ | -            | 0.00%   | This is a vacant position.  |
| 055SMS | Senior Meals Supervisor        | \$ | -            | \$ | 17,941.82    | 0.00%   | This position was recorded as Program Supervisor in the budget.               |
| 055VSO | Veterans Service Officer       | \$ | 58,622.00    | \$ | 31,684.49    | 54.05%  |   |
| 060FMC | Facility Maint. Coordinator    | \$ | 50,748.00    | \$ | 45,195.85    | 89.06%  |   |
| 061LES | Lead Eligibility Specialist    | \$ | 32,626.00    | \$ | 19,259.74    | 59.03%  |   |
| 064ADR | ADRC Specialist                | \$ | 226,027.00   | \$ | 166,382.06   | 73.61%  |   |
| 064ALW | License & Monitoring Spec      | \$ | 48,653.00    | \$ | 56,412.41    | 115.95% | The budget allocated a 1.0 FTE, and was increased to a 1.5 FTE based on need. |
| 067CEA | Confidential Executive Assist  | \$ | 51,569.00    | \$ | 44,655.24    | 86.59%  |   |

|        |                                |           |                      |           |                      |   |
|--------|--------------------------------|-----------|----------------------|-----------|----------------------|---|
| 075LTB | Lead Trans Brokerage Spec.     | \$        | 43,617.00            | \$        | 38,538.04            | 88.36%  |
| 075TBS | Transportation Brokerage Spec. | \$        | 424,735.00           | \$        | 334,882.07           | 78.84%  |
| 076CAA | Conf. Administrative Assistant | \$        | 40,112.00            | \$        | 36,149.39            | 90.12%  |
| 076IHA | In Home Assistant              | \$        | -                    | \$        | 68,797.59            | 0.00%   |
| 082SMC | Senior Meals Coordinator       | \$        | 43,789.00            | \$        | 37,747.33            | 86.20%  |
| 090RSM | Relief Site Manager            | \$        | 18,917.00            | \$        | 19,888.55            | 105.14%   |
| 099EXH | Extra Hire                     | \$        | 149,286.00           | \$        | 111,643.18           | 74.78%  |
| 88MSM3 | Meal Site Manager 3            | \$        | 193,311.00           | \$        | 169,277.18           | 87.57%  |
|        | <b>PERSONNEL</b>               | <b>\$</b> | <b>14,085,876.00</b> | <b>\$</b> | <b>11,231,602.83</b> | <b>79.74%</b>   |
|        |                                |           |                      |           |                      | <b>Expenses year-to-date over budget</b>                  |
| 000504 | Advertising                    | \$        | 14,450.00            | \$        | 11,740.86            | 81.25%  |
| 000506 | Auto Expense                   | \$        | 12,500.00            | \$        | 12,420.70            | 99.37%  |
| 000510 | Bank Charges                   | \$        | 15,700.00            | \$        | 12,018.22            | 76.55%  |
| 000513 | Board/Comm/Meeting Expense     | \$        | 32,700.00            | \$        | 18,367.10            | 56.17%  |
| 000516 | Computer Maintenance           | \$        | 77,260.00            | \$        | 135,864.50           | 175.85% Computers for SDS (14 desktop and 11 laptops).    |
| 000521 | Contract Administration        | \$        | 2,500.00             | \$        | 2,384.00             | 95.36%  |
| 000522 | Contract Expense               | \$        | 9,203,891.65         | \$        | 8,303,228.99         | 90.21%  |
| 000523 | Admin Contract Expense         | \$        | 350,000.00           | \$        | 382,794.59           | 109.37% Homecare Worker Expense (CEP).                    |
| 000525 | Copying                        | \$        | 77,095.00            | \$        | 64,463.63            | 83.62%  |
| 000531 | Dues and Memberships           | \$        | 61,125.00            | \$        | 50,419.52            | 82.49%  |
| 000532 | Equipment Expense              | \$        | 4,000.00             | \$        | 4,367.24             | 109.18% One-time purchase of equipment.                   |
| 000533 | Finance Indirect               | \$        | 487,215.00           | \$        | 446,615.52           | 91.67%  |
| 000534 | Indirect Expense               | \$        | 974,023.00           | \$        | 892,854.27           | 91.67%  |
| 000535 | Furniture & Fixtures           | \$        | 4,200.00             | \$        | 15,258.92            | 363.31% Alarm locks (one-time purchase).                  |
| 000537 | Insurance                      | \$        | 62,250.00            | \$        | 63,195.03            | 101.52% One-time payment at the beginning of Fiscal Year. |
| 000540 | Interest Expense               | \$        | 19,200.00            | \$        | 19,521.11            | 101.67%   |
| 000541 | Loan Legal Expense             | \$        | 2,000.00             | \$        | -                    | 0.00%   |
| 000542 | Legal Services                 | \$        | 12,350.00            | \$        | 19,902.00            | 161.15% Settlement  |
| 000543 | Licenses and Fees              | \$        | 55,560.00            | \$        | 47,405.09            | 85.32%  |
| 000546 | Loan Fees                      | \$        | 1,500.00             | \$        | 10,393.28            | 692.89% Refunded excess loan payoff to borrower.          |
| 000549 | Maintenance and Repair         | \$        | 248,145.00           | \$        | 90,592.63            | 36.51%  |
| 000550 | Marketing Expense              | \$        | 12,900.00            | \$        | 8,313.43             | 64.45%  |
| 000551 | Taxes                          | \$        | 3,500.00             | \$        | 3,446.76             | 98.48%  |
| 000553 | Loan Admin Exp                 | \$        | 120,000.00           | \$        | 110,442.77           | 92.04%  |
| 000555 | Postage                        | \$        | 66,950.00            | \$        | 45,749.02            | 68.33%  |
| 000558 | Printing                       | \$        | 14,899.00            | \$        | 6,745.09             | 45.27%  |
| 000561 | Rent                           | \$        | 645,307.00           | \$        | 587,434.02           | 91.03%  |
| 000564 | Resource Reserve               | \$        | 189,108.00           | \$        | 89,255.33            | 47.20%  |
| 000567 | Supplies                       | \$        | 100,750.00           | \$        | 92,673.93            | 91.98%  |
| 000568 | Stipend                        | \$        | 87,877.00            | \$        | 82,021.55            | 93.34%  |
| 000570 | Technology Indirect            | \$        | 591,624.00           | \$        | 542,322.00           | 91.67%  |
| 000573 | Telephone                      | \$        | 223,936.00           | \$        | 143,702.39           | 64.17%  |

|        |                               |           |                      |           |                      |               |  |
|--------|-------------------------------|-----------|----------------------|-----------|----------------------|---------------|--|
| 000575 | Special Event                 | \$        | -                    | \$        | 13,567.19            | 0.00%         | <i>CelebrateLBL</i> expense.   |
| 000576 | Training                      | \$        | 91,790.00            | \$        | 65,820.73            | 71.71%        |  |
| 000577 | Volunteer Recognition         | \$        | 10,000.00            | \$        | 15,071.99            | 150.72%       | <i>Foster Grandparent Program</i> uniforms and meal reimbursements.  |
| 000578 | Volunteer Travel              | \$        | 35,000.00            | \$        | 55,547.57            | 158.71%       | Transportation-based program assisting seniors with non-medical transportation. <i>RSVP Friendly Visitors</i> program, a new Federal grant will be awarded July 1st. |
| 000579 | Travel                        | \$        | 138,800.00           | \$        | 129,085.92           | 93.00%        |  |
| 000580 | Transfers Out                 | \$        | 88,411.88            | \$        | 10,000.00            | 11.31%        | Transfers out will be recorded at fiscal year-end.   |
| 000582 | Utilities                     | \$        | 70,145.00            | \$        | 59,567.07            | 84.92%        |  |
| 000583 | Operating Contingency         | \$        | 3,001,954.51         | \$        | 559.18               | 0.02%         |  |
| 000584 | Janitorial                    | \$        | 56,400.00            | \$        | 48,201.12            | 85.46%        |  |
| 000585 | Unappropriated EFB for future | \$        | 5,940,022.92         | \$        | -                    | 0.00%         |  |
|        | <b>MATERIALS AND SUPPLIES</b> | <b>\$</b> | <b>23,207,039.96</b> | <b>\$</b> | <b>12,713,334.26</b> | <b>54.78%</b> |  |
| 000595 | Capital Purchase              | \$        | 15,000.00            | \$        | 14,600.00            | 97.33%        |  |
| 000596 | Leasehold Improvement         | \$        | 95,000.00            | \$        | -                    | 0.00%         |  |
|        | <b>CAPITAL OUTLAY</b>         | <b>\$</b> | <b>110,000.00</b>    | <b>\$</b> | <b>14,600.00</b>     | <b>13.27%</b> |  |
| 000598 | Principal Payment             | \$        | 43,333.00            | \$        | 43,333.33            | 100.00%       |  |
| 000599 | Interest Expense              | \$        | 20,000.00            | \$        | 12,891.66            | 64.46%        |  |
|        | <b>DEBT SERVICES</b>          | <b>\$</b> | <b>63,333.00</b>     | <b>\$</b> | <b>56,224.99</b>     | <b>88.78%</b> |  |
|        | <b>EXPENSES</b>               | <b>\$</b> | <b>37,466,248.96</b> | <b>\$</b> | <b>24,015,762.08</b> | <b>64.10%</b> |  |

*Notes*



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