



# Finance Committee Meeting Packet

**September 17, 2020**

**1:00 pm - 2:00 pm**

Zoom Video Conference  
<https://zoom.us/j/93683652727>  
Meeting ID: 936 8365 2727  
Password: 235090

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

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*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](mailto:adminGA@ocwcog.org), forty-eight (48) hours prior to the meeting.*

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA  
September 17, 2020  
1:00 – 2:00 pm**

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<https://zoom.us/j/93683652727>  
Meeting ID: 936 8365 2727  
Passcode: 235090

***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 May 21, 2020 Finance Committee minutes (Page 4).

**ACTION: Motion to approve the minutes of the May 21, 2020 Finance Committee meeting.**

2. **Financial Reports** (*Finance Director Sue Forty*)  
(1:05 – 1:30 pm)

The Finance Director will review the Financial Reports and respond to questions (Page 6).

**ACTION: Information only, no action needed.**

3. **Other Business**  
(1:30 – 1:35 pm)

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

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
May 21, 2020  
Via Zoom**

**Attendees:** Commissioner Claire Hall, Lincoln County; Commissioner Pat Malone, Benton County; Commissioner Will Tucker, Linn County; Mayor Sharon Konopa, Albany; Mayor Jim Lepin, Millersburg; Mayor Biff Traber, Corvallis

**Staff:** Finance Director, Sue Forty; Technical Services and Operations Director, John Haytas; Senior and Disability Director, Randi Moore; Human Resources Manager, Ryan Schulze; Executive Assistant, Kathleen Codinha

**Public:** Kori Sarrett, CPA from Acuity

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair Mayor Sharon Konopa on May 21, 2020 at 12:46 pm via Zoom Video and Audio Conferencing.

**1. Minutes of Previous Meetings**

Chair Mayor Konopa opened the floor for comment regarding the previous Meeting Minutes. Commissioner Claire Hall motioned to approve the December 5, 2019 Finance Committee Meeting Minutes as submitted. Commissioner Pat Malone seconded the motion. Mayor Biff Traber abstained from voting because he wasn't present at the meeting. There was no discussion; a vote was taken and passed unanimously.

**2. Presentation of the Fiscal Year (FY) 2018-2019 Annual Financial Audit**

Finance Director Forty asked to switch agenda items for the convenience of the auditor and Chair Mayor Konopa agreed. Kori Sarrett, CPA from Acuity, stated that the FY 2018-2019 Annual Financial Audit was completed and had three findings. The Financial Statement opinion is unmodified, and there were no Oregon Minimum Standards findings.

There were three findings with two specific to a single audit. The findings were elevated because of the large dollar amounts involved, but no concerns of systemic issues.

The first finding: A change in the auditing world is how loan program expenditures are calculated. It used to be whatever the loan balance was, equaled whatever was spent. It isn't that way anymore. Looking page 66 in the audit, defines how expenditures are calculated. With the staffing changes in the Finance Department in the past 18 months, the new person doing the calculations didn't use the new method according to Closed-End Fund Association (CEFA). It was a million dollar difference between the old method and the new but was easy to remedy by using the new formula.

The second part of the single item finding was that one of the new loan programs wasn't included in the CEFA. The Uniform Guidance Training changed the rules in some of the lending reporting. The auditors believe it was overlooked and suggested an additional layer of review before it goes to them.

Third finding: A June invoice should have been filed in the FY 2019-2020 ledger instead of the FY 2020-2021 and the invoice amount was almost \$80,000. In conjunction there was a missed journal entry with prepaids. Together those expenses were under recorded by nearly \$140,000. These were two instances at the year-end close that weren't caught. In other words, they should have been recorded in June instead of July (next FY) and were just a matter of timing. The staff have now been trained on these three isolated events.

Once the errors were found, Director Forty and the Contracts team went to a two day training seminar. She also stated OCWCOG had no tracking mechanism other than Liquid Planner. When the new micro lending program went into place, the Catalog of Federal Domestic Assistance (CFDA) number was not recorded in Liquid Planner and that's how it was missed. It has been resolved and now there is Standard Operating Procedure (SOP) in place. The finance staff have been asked to refrain from taking vacation a week prior to the next audit in November so they can review all materials before anything goes to the audit company.

Chair Mayor Konopa closed this section since it was information only, with no motion needed.

### **3. Finance Report**

Director Forty explained why a memo was added when it normally wouldn't have been included. Not receiving a payment from the Bromfield Project is noticeable. Stantech is the consulting Architect firm and they have to approve the invoice before the payment can be submitted. The other vendor that payment was not received from is the Siletz Tribe. The dining room was closed and they have few home delivered meals, and the combination became a challenge to make payment. They were a payment behind but are caught up now. That number will be lower due to *COVID-19* in combination with the dining room being closed in the Siletz Tribe.

Printing cost is high because a lot of supplies needed to be replenished. The line item on computer maintenance is high due to an unusually high number of purchases to accommodate employees working from home. When the Supplemental Budget is complete, more funds will be appropriated to this line item. The CARES revenue will cover those purchases. Director Forty commended the Information Technology team on how quickly and seamlessly they were able to get employees working from home, especially being as short staffed as they were.

### **4. Other Business**

None

### **5. Adjournment**

Chair Mayor Konopa adjourned the meeting at 1:01 p.m.

*Meeting minutes taken by Kathleen Codinha.*



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

**DATE:** September 17, 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 June 30, 2020 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

**Snapshot by Major Line Item**

	<b>FY2020 Budget</b>	<b>June YTD</b>	<b>Percentage YTD</b>	<b>Prior Year YTD</b>
Dues	312,424.00	312,425.12	100.00%	100.00%
Contracts	2,242,474.19	2,380,759.66	106.17%	57.92%
Grants	231,172.00	168,724.23	72.99%	39.55%
Donations	222,000.00	230,379.03	103.77%	45.15%
State Revenue	2,013,996.81	1,860,140.79	92.36%	41.31%
Federal Revenue	15,635,906.00	15,232,715.37	97.42%	61.64%
Coordinated Care	8,241,572.00	8,726,340.15	105.88%	63.55%
<b>Total Income (all line items)</b>	<b>43,507,308.40</b>	<b>43,694,166.60</b>	<b>52.66%</b>	<b>100.04%</b>
<b>Total Payroll Expense</b>	<b>16,728,587.00</b>	<b>14,884,144.11</b>	<b>88.97%</b>	<b>66.77%</b>
Contract Expense	10,300,404.00	10,000,155.27	97.09%	79.50%
Indirect Expense	2,252,971.00	2,243,660.04	99.59%	75.00%
Maintenance & Repair	83,320.00	44,569.96	53.49%	47.20%
Supplies	130,400.00	145,043.97	111.23%	76.78%
Telephone	169,616.00	149,660.67	88.23%	78.32%
Travel / Training	373,800.00	263,045.06	70.37%	57.02%
<b>Total Expense (all line items)</b>	<b>43,507,308.40</b>	<b>30,542,260.91</b>	<b>70.20%</b>	<b>51.76%</b>
<b>Net Gain / (Loss)</b>		<b>13,151,905.69</b>		

## **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 profit with Beginning Balance numbers recorded. These numbers have been updated and will reflect in the next report. The agency has a total of \$10,934,834.17 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 received all FY 2019-2020 dues.
- c. Grant revenue is down. Several grants received were less than what was requested.
- d. Donations revenue is up due to *Meals on Wheels* Program direct mail campaigns.
- e. The closure of *Meals on Wheels* sites has decreased the revenue from the Siletz without meal delivery increasing.
- 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.
- h. The EPA Brownsfield 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. Application for CARES money from Federal and State sources for SDS, Meals and RSVP program. FEMA grant for upgrades not under the CARES reimbursement has been initiated.
- j. Several program revenues are 30-45 past normal due dates due to COVID.

## **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 June 30, 2020, there were 4 vacant positions that are open with active recruitment.
- b. Contract expense is a bit high. Additional contractors are being utilized due to staffing shortages.
- c. An additional \$57,000 will be reimbursed for FMLA-CARES in FY2021. This includes additional expense for computers & peripherals and overtime for personnel. Essential worker stipends are under review for reimbursement.
- d. 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.
- e. Maintenance and Repair expenses are on budget.
- f. Supply costs are on slightly over budget. The organization continues to monitor the implementation of the centralized purchasing program.
- g. Telephone is slightly under budget.
- h. Training and Travel came in under budget due to in person training being cancelled. Also, teleworking has significantly reduced mileage reimbursements.
- i. Printing leveled out due to teleworking for staff.
- j. The advertising budget has increased due to the Executive Director and other recruitment.
- k. Postage rates rose January 1, 2020 for all bulk mail.
- l. Computer maintenance costs are over budget due to the COVID response and the Eligibility restructuring.

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

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

For Period Ended June 30, 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 %	
000710	Beg Bal-Restricted for Grants	\$ -	\$ 7,763.51	0.00%	
000725	Beg Bal-Restrict for Contracts	\$ 1,782,368.40	\$ 1,809,827.89	101.54%	
000735	Beg Bal-Restricted Reconcile	\$ 1,532,985.00	\$ 1,337,884.00	87.27%	
000740	Beg Bal-Restricted for Other	\$ 2,526,889.00	\$ 2,898,545.53	114.71%	
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ 2,337,700.00	99.79%	
000750	Beg Bal-Unrestricted	\$ 2,703,688.00	\$ 2,543,113.24	94.06%	
000801	Dues	\$ 312,424.00	\$ 312,425.12	100.00%	Dues are a once a year activity.
000802	Fees For Service	\$ 92,550.00	\$ 129,408.65	139.83%	
000803	Internal Transfer	\$ 2,248,661.00	\$ 2,248,841.55	100.01%	
000804	Miscellaneous Revenue	\$ -	\$ 13,445.47	0.00%	
000805	Contract Revenue	\$ 2,242,474.19	\$ 2,380,759.66	106.17%	
000806	Grant Revenue	\$ 231,172.00	\$ 168,724.23	72.99%	Current grants received are lower than expected.
000807	Donations	\$ 222,000.00	\$ 230,379.03	103.77%	Direct mail campaign results. List procured for May mailing
000808	Interest Revenue	\$ 264,000.00	\$ 359,374.59	136.13%	
000809	Transfers In	\$ 80,000.00	\$ 35,000.00	43.75%	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	\$ 181,463.47	116.32%	Additional meals served. This number will continue to rise as we are providing more service
000822	Loan Packaging Fees	\$ -	\$ 7,605.00	0.00%	
000823	Program Income	\$ 637,922.00	\$ 643,712.29	100.91%	
000824	Match	\$ 83,500.00	\$ 62,064.20	74.33%	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	\$ 1,672.34	83.62%	Borrowers fees are low but we are Business Lending processed new loans in April
000828	Service Fees	\$ 6,500.00	\$ 5,900.76	90.78%	
000829	Program Administration	\$ 120,000.00	\$ 124,557.01	103.80%	
000840	Veterans	\$ 109,687.00	\$ 112,686.78	102.73%	Working with Benton County to reconcile and receive payment
000841	Oregon Project Independence	\$ 986,000.00	\$ 1,116,855.49	113.27%	
000843	ODOT	\$ 918,309.81	\$ 630,598.52	68.67%	Projects are ramping up. June Payment due in September
000846	Coordinated Care	\$ 8,241,572.00	\$ 8,726,340.15	105.88%	
000860	Economic Development Admin	\$ 75,000.00	\$ 72,662.08	96.88%	Reviewing to determine why payment has not been received.
000862	Older Americans Act	\$ 1,317,217.00	\$ 1,413,310.26	107.30%	
000863	Title XIX	\$ 12,830,747.00	\$ 12,779,993.26	99.60%	
000864	Federal Senior Meals	\$ 641,381.00	\$ 641,284.70	99.98%	Federal meals are up in quantity

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

000865	USDA	\$	111,280.00	\$	107,065.00	96.21%	
000867	Federal Match	\$	392,781.00	\$	115,655.46	<b>29.45%</b>	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	\$	92,883.61	<b>46.44%</b>	Inquired with CED regarding the payments for this contract
000869	Siletz Revenue	\$	12,500.00	\$	9,861.00	78.89%	This was caught up in April. This revenue will however be low due to COVID and the dinning room being closed
000870	Federal Contracts	\$	55,000.00	\$	-	0.00%	Inquired with CED regarding the payments for this contract
	<b>REVENUE</b>	<b>\$</b>	<b>43,507,308.40</b>	<b>\$</b>	<b>43,694,166.60</b>	<b>52.66%</b>	

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

000410	Leave Benefits	\$	550,459.00	\$	544,622.14	98.94%	
000420	Fringe Benefits	\$	920,949.00	\$	825,687.55	89.66%	
000421	Insurance Benefits	\$	3,032,883.00	\$	2,536,007.47	83.62%	
000425	PERS Benefits	\$	2,386,464.00	\$	2,110,478.58	88.44%	
000430	PERS Reserve	\$	89,453.00	\$	80,774.02	90.30%	
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	\$	328,550.62	100.48%	
0004SD	Services Director	\$	84,506.00	\$	71,323.47	84.40%	
0010PM	Program Manager	\$	146,454.00	\$	62,614.95	42.75%	We have a vacant Program Manager position
0013PS	Program Supervisor	\$	761,762.00	\$	775,306.57	101.78%	
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	\$	97,466.52	114.49%	
0019TM	Technology Services Manager	\$	87,556.00	\$	68,930.82	78.73%	
0028BO	Business Officer	\$	-	\$	4,063.29	0.00%	This was temp employee in CED
0046CM	Case Manager	\$	2,335,200.00	\$	2,106,010.61	90.19%	
0053CC	Contracts Coordinator	\$	78,953.00	\$	76,885.77	97.38%	
0055CS	Clerical Supervisor	\$	55,712.00	\$	58,943.65	105.80%	
0058AP	Assistant Planner	\$	122,662.00	\$	168,540.07	137.40%	This position was originally budgeted as a planner.
0060AS	Accounting Specialist	\$	97,800.00	\$	105,302.10	107.67%	
0064ES	Eligibility Specialist	\$	1,132,260.00	\$	1,073,561.37	94.82%	
0064IR	Information & Referral	\$	-	\$	33,497.22	0.00%	Staff reclassified after budget was adopted. Budgeted as Transportation Brokerage Specialist
0064MM	Money Management Coord	\$	43,287.00	\$	32,032.02	74.00%	
0067EA	Executive Assistant	\$	76,175.00	\$	89,241.31	117.15%	
0070AC	Accounting Clerk II	\$	45,024.00	\$	45,906.26	101.96%	
0076AA	Administrative Assistant	\$	350,051.00	\$	336,726.40	96.19%	
0085CS	Clerical Specialist	\$	299,146.00	\$	299,027.92	99.96%	
0085TS	Technology Support Specialist	\$	-	\$	13,399.96	0.00%	Budgeted as a Workstation Support Specialist
0085WS	Workstation Support Specialist	\$	81,875.00	\$	53,175.26	64.95%	Hired at a Technology Support Specialist
013CDP	CED Planner II	\$	-	\$	(16.96)	0.00%	
013SLO	Senior Loan Officer	\$	78,069.00	\$	72,013.96	92.24%	
013TSM	Transportation Manager	\$	92,923.00	\$	46,921.36	50.49%	
025NSS	Network Support Specialist	\$	79,206.00	\$	72,085.61	91.01%	
031CDP	CED Planner	\$	290,198.00	\$	202,564.82	69.80%	
034APS	Adult Protective Services Spec	\$	424,240.00	\$	498,679.79	117.55%	
037DTC	Diversion & Transition Coord	\$	197,131.00	\$	187,597.67	95.16%	

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

037LCM	Lead Case Manager	\$	300,959.00	\$	102,169.20	33.95%	
045ISS	Information Support Specialist	\$	66,606.00	\$	73,334.49	110.10%	
055VSO	Veterans Service Officer	\$	47,419.00	\$	35,308.20	74.46%	
060FMC	Facility Maint. Coordinator	\$	41,363.00	\$	49,157.29	118.84%	WOC & Essential worker
061LES	Lead Eligibility Specialist	\$	49,572.00	\$	49,854.15	100.57%	
064ADR	ADRC Specialist	\$	238,247.00	\$	162,226.40	68.09%	
064ALW	Asst. AFH Licensing Worker	\$	108,256.00	\$	100,532.73	92.87%	
064TSS	Technology Support Spec.	\$	21,395.00	\$	-	0.00%	
067CEA	Confidential Executive Assist	\$	106,692.00	\$	124,655.66	116.84%	Staff reclassification for HR staff
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	\$	42,926.07	94.22%	
075TBS	Transportation Brokerage Spec.	\$	426,599.00	\$	311,043.52	72.91%	
076IHA	In Home Assistant	\$	312,468.00	\$	341,399.16	109.26%	
082SMC	Senior Meals Coordinator	\$	47,916.00	\$	35,948.46	75.02%	
090RSM	Relief Site Manager	\$	25,000.00	\$	14,461.97	57.85%	
099EXH	Extra Hire	\$	77,972.00	\$	37,148.14	47.64%	
88MSM3	Meal Site Manager 3	\$	201,954.00	\$	194,773.89	96.44%	
	<b>PERSONNEL</b>	<b>\$</b>	<b>16,728,587.00</b>	<b>\$</b>	<b>14,884,144.11</b>	<b>88.97%</b>	
							<b>Expenses year-to-date over budget</b>
000504	Advertising	\$	13,750.00	\$	19,792.97	143.95%	Due to Executive Director and Senior Services positions
000506	Auto Expense	\$	15,500.00	\$	18,397.36	118.69%	Additional COG cars needing repair
000510	Bank Charges	\$	19,645.00	\$	19,038.84	96.91%	
000513	Board/Comm/Meeting Expense	\$	39,750.00	\$	20,107.93	50.59%	
000516	Computer Maintenance	\$	130,746.00	\$	205,855.61	157.45%	
000521	Contract Administration	\$	2,500.00	\$	1,462.00	58.48%	
000522	Contract Expense	\$	10,300,404.00	\$	10,000,155.27	97.09%	Additional temporary clerical staff
000523	Admin Contract Expense	\$	325,000.00	\$	539,703.79	166.06%	Homecare Worker (CEP Contract)
000525	Copying	\$	76,900.00	\$	59,044.76	76.78%	
000531	Dues and Memberships	\$	78,250.00	\$	54,178.94	69.24%	
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	\$	512,116.92	100.00%	
000534	Indirect Expense	\$	1,057,030.00	\$	1,047,718.92	99.12%	
000535	Furniture & Fixtures	\$	115,000.00	\$	65,149.19	56.65%	
000537	Insurance	\$	66,250.00	\$	68,617.70	103.57%	One time expense
000540	Interest Expense	\$	17,500.00	\$	27,773.20	158.70%	There are new Business Lending repayment that were not budgeted
000541	Loan Legal Expense	\$	-	\$	112.00	0.00%	
000542	Legal Services	\$	43,000.00	\$	42,385.85	98.57%	

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

000543	Licenses and Fees	\$	121,169.00	\$	89,123.51	73.55%	Most licenses are annual and are paid at the beginning of the year
000546	Loan Fees	\$	1,350.00	\$	1,386.64	102.71%	
000549	Maintenance and Repair	\$	86,320.00	\$	86,617.17	100.34%	
000550	Marketing Expense	\$	6,250.00	\$	4,417.89	70.69%	Safe Routes to School and Get There campaign
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000552	Other Operating	\$	-	\$	599.00	0.00%	
000553	Loan Admin Exp	\$	120,000.00	\$	127,489.51	106.24%	
000555	Postage	\$	60,950.00	\$	63,666.63	104.46%	
000558	Printing	\$	36,025.00	\$	18,945.74	52.59%	Annual supplies for Rideline and additional mailers printed for Meals on Wheel
000561	Rent	\$	652,251.00	\$	656,403.57	100.64%	
000564	Resource Reserve	\$	327,781.00	\$	41,757.58	12.74%	This will be recorded if we require Federal Match for XIX
000567	Supplies	\$	130,400.00	\$	145,043.97	111.23%	Additional expenses due to teleworking.
000568	Stipend	\$	145,584.00	\$	126,115.57	86.63%	
000570	Technology Indirect	\$	683,824.00	\$	683,824.20	100.00%	
000573	Telephone	\$	169,616.00	\$	149,660.67	88.23%	
000575	Special Event Expense	\$	14,000.00	\$	14,315.13	102.25%	Special event expenditure (Celebrate LBL/Tapas and Treasures )
000576	Training	\$	137,050.00	\$	69,137.77	50.45%	
000577	Volunteer Recognition	\$	16,500.00	\$	14,126.43	85.61%	
000578	Meal Delivery Travel	\$	67,750.00	\$	55,202.51	81.48%	
000579	Travel	\$	169,000.00	\$	138,704.78	82.07%	
000580	Transfers Out	\$	35,000.00	\$	35,000.00	100.00%	Transfers are done at the end of the Fiscal Year.
000582	Utilities	\$	66,000.00	\$	59,732.84	90.50%	
000583	Operating Contingency	\$	4,953,706.40	\$	-	0.00%	
000584	Janitorial	\$	77,567.00	\$	76,948.20	99.20%	
000585	Unappropriated EFB for future	\$	5,346,453.00	\$	-	0.00%	
	<b>MATERIALS AND SUPPLIES</b>	<b>\$</b>	<b>26,242,888.40</b>	<b>\$</b>	<b>15,365,458.36</b>	<b>58.55%</b>	
000595	Capital Purchase	\$	55,000.00	\$	48,783.16	88.70%	New office furniture for reconfiguration of staff work space
000596	Leasehold Improvement	\$	419,500.00	\$	192,806.95	45.96%	
	<b>CAPITAL OUTLAY</b>	<b>\$</b>	<b>474,500.00</b>	<b>\$</b>	<b>241,590.11</b>	<b>50.91%</b>	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	18,000.00	\$	7,735.00	42.97%	
	<b>DEBT SERVICES</b>	<b>\$</b>	<b>61,333.00</b>	<b>\$</b>	<b>51,068.33</b>	<b>83.26%</b>	
	<b>EXPENSE</b>	<b>\$</b>	<b>43,507,308.40</b>	<b>\$</b>	<b>30,542,260.91</b>	<b>70.20%</b>	
	<b>NET GAIN/(LOSS)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>13,151,905.69</b>		

*Notes*



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