



Finance Committee Meeting Agenda Packet

September 20, 2018; 1:00 pm

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

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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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
September 20, 2018
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 Claire Hall)
(1:00 – 1:05 pm)

Review of the July 19, 2018 Finance Committee minutes (Page 4).

ACTION: Motion to approve the minutes of the July 19, 2018 Finance Committee meeting.

2. Financial Report (Finance Director Sue Forty)
(1:05 – 1:15 pm)

Finance Director Sue Forty will review the Financial Report and respond to questions (Page 5, Page 7).

ACTION: Information only.

3. Financial Management Policies and Procedures Manual (Finance Director Sue Forty)
(1:15 – 1:25 pm)

The Finance Director will present OCWCOG's new *Financial Management and Procedures Manual* (Page 11).

ACTION: Review and recommend for resolution to adopt OCWCOG's *Financial Management Policies and Procedures Manual*.

4. Other Business
(1:25 – 1:30 pm)

5. Adjournment
(1:30 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
July 19, 2018**

MEMBERS: Mayor Sharon Konopa, Albany; Commissioner Claire Hall, Lincoln County; Commissioner Anne Schuster, Benton County; Councilor Bob Elliott, Lebanon; and Councilor Dann Cutter, Waldport.

STAFF: Executive Director Fred Abousleman; 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 Treasurer Claire Hall on July 19, 2018 at the Cascades West Center in Albany.

1. Minutes of Previous Meetings

The motion to approve the minutes of the May 17, 2018 Finance Committee meeting was passed unanimously.

2. Financial Report

No substantial discussion was held regarding the Financial Report. The Finance Committee accepted the OCWCOG Financial Report.

3. Other Business

There was no other business.

4. Adjournment

Minutes recorded by Jennifer Kelley.



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M E M O R A N D U M

DATE: September 20, 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 period ending June 30, 2018 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2018 Budget	June Year-to-Date (YTD)	Percentage YTD	Prior Year YTD
Dues	281,205.00	279,203.86	99.29%	103.79%
Contracts	2,713,797.00	2,241,447.07	82.59%	106.15%
Grants	245,955.00	165,934.38	67.47%	107.04%
Donations	222,982.00	195,737.88	87.78%	131.68%
State Revenue	1,290,369.00	1,182,803.23	91.66%	81.18%
Federal Revenue	12,487,662.00	12,154,173.47	97.33%	97.19%
Coordinated Care	7,267,487.00	7,744,088.00	106.56%	115.05%
Total Income (all line items)	37,466,249.00	37,104,317.72	99.03%	105.47%
Total Payroll Expense	14,085,876.00	12,261,420.63	87.05%	88.10%
Contract Expense	9,203,892.00	9,128,792.93	99.18%	106.39%
Indirect Expense	2,052,862.00	2,018,775.91	98.34%	97.52%
Maintenance & Repair	248,145.00	97,726.91	39.38%	95.94%
Supplies	100,750.00	104,827.31	104.05%	86.79%
Telephone	223,936.00	154,466.48	68.98%	81.13%
Travel / Training	265,590.00	282,338.46	106.31%	91.71%
Total Expense (all line items)	37,466,249.00	26,389,483.22	70.44%	75.81%
Net Gain / (Loss)		10,714,834.50		

Fiscal Year (FY) FY2017-2018 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 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 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.

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

- a. Personnel Expense is slightly lower than 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. Supply costs are up a little due to the purchasing of some one-time items, such as ergonomic chairs.
- 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 up a little due to additional required training. 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 June 30, 2018						
Revenues year-to-date under budget						
Revenues year-to-date over budget						
Percent of budget to date 100%						
Acct No	Description	Budget	YTD Bal	YTD %		
000710	Beg Bal-Restricted for Grants	\$ 4,239.00	\$ 26,834.20	633.03%	Beginning Balances are a one time entry.	
000725	Beg Bal Restrict for Contracts	\$ 1,657,921.59	\$ 1,631,160.58	98.39%		
000735	Beg Bal-Restricted Reconcile	\$ 1,606,793.00	\$ 2,041,268.95	127.04%		
000740	Beg Bal-Restricted for Other	\$ 1,948,856.50	\$ 2,290,027.34	117.51%		
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ 2,230,000.00	100.00%		
000750	Beg Bal-Unrestricted	\$ 1,895,477.00	\$ 1,424,357.95	75.15%		
000801	Dues	\$ 281,204.87	\$ 279,203.86	99.29%		
000802	Fees For Service	\$ 115,775.00	\$ 153,882.38	132.92%		Moved expense from CED Contracts for Samaritan Well Care Program.
000803	Internal Transfer	\$ 2,057,863.00	\$ 1,794,059.55	87.18%		
000804	Miscellaneous Revenue	\$ 1,015.00	\$ 47,136.99	4644.04%		Employee Settlement.
000805	Contract Revenue	\$ 2,713,797.00	\$ 2,241,447.07	82.59%	Anticipated contracts started later than expected.	
000806	Grant Revenue	\$ 245,955.00	\$ 165,934.38	67.47%	Some grants were not awarded as anticipated.	
000807	Donations	\$ 222,982.00	\$ 195,737.88	87.78%		
000808	Interest Revenue	\$ 215,205.00	\$ 289,854.89	134.69%		
000809	Transfers In	\$ 189,292.00	\$ 119,834.04	63.31%	Some year-end transfers were not needed.	
000812	Sponsorship	\$ 26,500.00	\$ 41,990.00	158.45%	Bikeshare - additional stations.	
000819	Special Event Revenue	\$ -	\$ 19,595.92	0.00%	This account was created for the <i>CelebrateLBL</i> event revenue.	
000820	Program Meals Revenue	\$ 165,000.00	\$ 150,287.54	91.08%		
000822	Loan Packaging Fees	\$ 2,000.00	\$ 10,906.68	545.33%	Payment for prior year closed loan, payment was after June 30, 2017.	
000823	Program Income	\$ 628,767.00	\$ 638,154.48	101.49%		
000824	Lending Administration	\$ 120,000.00	\$ 128,709.50	107.26%		
000824	Match	\$ 85,588.00	\$ 86,796.52	101.41%		
000826	Borrowers Fees	\$ 1,500.00	\$ 10,157.29	677.15%	Received excess funds for loan payoff. This has been refunded to the borrower.	
000828	Service Fees	\$ 5,000.00	\$ 5,915.03	118.30%	Lincoln City Urban Renewal Loan was a new loan program.	
000840	Veterans	\$ 105,166.00	\$ 105,166.00	100.00%		
000841	Oregon Project Independence	\$ 575,000.00	\$ 548,836.32	95.45%		
000843	ODOT	\$ 610,203.00	\$ 528,800.91	86.66%		
000846	Coordinated Care	\$ 7,267,487.00	\$ 7,744,088.00	106.56%		
000860	Economic Development Admin	\$ 75,000.00	\$ 93,750.00	125.00%	Deposit from prior year, not received in 2013.	
000862	Older Americans Act	\$ 1,051,151.00	\$ 894,928.00	85.14%	This is reimbursement based.	
000863	Title XIX	\$ 10,637,386.00	\$ 10,436,555.15	98.11%		
000864	Meals on Wheels XIX	\$ 378,000.00	\$ 386,611.25	102.28%		
000865	USDA	\$ 132,000.00	\$ 111,083.00	84.15%	This was budgeted high. Monthly payments are installments of approx. \$9,240.	
000867	Federal Match	\$ 210,125.00	\$ 220,896.07	105.13%		
000869	Siletz Revenue	\$ 4,000.00	\$ 10,350.00	258.75%	More tribal meals served than anticipated.	
	REVENUE	\$ 37,466,248.96	\$ 37,104,317.72	99.03%		
000410	Leave Benefits	\$ 492,835.00	\$ 518,408.70	105.19%		

000420	Fringe Benefits	\$ 765,384.75	\$ 633,106.53	82.72%	
000421	Insurance Benefits	\$ 2,323,121.25	\$ 2,297,093.37	98.88%	
000425	PERS Benefits	\$ 2,167,783.00	\$ 1,434,766.71	66.19%	
000430	PERS Reserve	\$ 82,377.00	\$ 67,554.85	82.01%	
0001ED	Executive Director	\$ 132,842.00	\$ 130,888.13	98.53%	
0004DD	Deputy Director	\$ 108,348.00	\$ 101,625.97	93.80%	
0004PD	Program Director	\$ 194,670.00	\$ 257,888.90	132.47%	SDS position was reclassified from Program Manager to Program Director.
0010PM	Program Manager	\$ 364,301.00	\$ 217,024.84	59.57%	SDS position was reclassified from Program Manager to Program Director.
0013PS	Program Supervisor	\$ 597,146.00	\$ 539,788.63	90.39%	
0016LO	Loan Officer	\$ 71,603.00	\$ 68,337.22	95.44%	
0019CA	Clerical Assistant	\$ 30,540.00	\$ 7,114.49	23.30%	This position was reclassified as a Clerical Specialist in October 2017.
0019PM	Personnel Manager	\$ 85,796.00	\$ 86,784.13	101.15%	
0019TM	Technology Services Manager	\$ 74,552.00	\$ 79,782.30	107.02%	
0046CM	Case Manager	\$ 1,840,663.00	\$ 1,684,971.74	91.54%	
0053CC	Contracts Coordinator	\$ 56,030.00	\$ 52,474.59	93.65%	
0055CS	Clerical Supervisor	\$ 48,425.00	\$ 47,331.08	97.74%	
0060AS	Accounting Specialist	\$ 51,597.00	\$ 48,496.26	93.99%	
0064ES	Eligibility Specialist	\$ 1,041,887.00	\$ 904,288.46	86.79%	
0067EA	Executive Assistant	\$ 49,424.00	\$ 38,266.21	77.42%	
0070AC	Accounting Clerk II	\$ 37,409.00	\$ 29,494.98	78.84%	
0076AA	Administrative Assistant	\$ 440,939.00	\$ 326,043.44	73.94%	5 employees were moved from Admin Asst to In-Home Asst positions in December 2017.
0085CS	Clerical Specialist	\$ 227,456.00	\$ 251,424.70	110.54%	
0085WS	Workstation Support Specialist	\$ 50,444.00	\$ 49,425.90	97.98%	
013CDP	CED Planner II	\$ 58,792.00	\$ 55,604.10	94.58%	
013MDR	MPO Director	\$ 95,855.00	\$ 79,214.73	82.64%	
025NSS	Network Support Specialist	\$ 76,122.00	\$ 73,935.66	97.13%	
031CDP	CED Planner	\$ 180,406.00	\$ 122,373.78	67.83%	
034APS	Adult Protective Services Spec	\$ 345,897.00	\$ 311,626.28	90.09%	
037DTC	Diversion & Transition Coord	\$ 183,878.00	\$ 174,881.15	95.11%	
037LCM	Lead Case Manager	\$ 335,339.00	\$ 191,810.97	57.20%	
045ISS	Information Support Specialist	\$ 63,987.00	\$ 62,633.56	97.88%	
052ALO	Assistant Loan Officer	\$ 28,015.00	\$ -	0.00%	This is a vacant position.
055SMS	Senior Meals Supervisor	\$ -	\$ 21,610.82	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	\$ 48,992.96	96.54%	
061LES	Lead Eligibility Specialist	\$ 32,626.00	\$ 21,903.67	67.14%	
064ADR	ADRC Specialist	\$ 226,027.00	\$ 181,074.60	80.11%	
064ALW	License & Monitoring Spec	\$ 48,653.00	\$ 62,595.04	128.66%	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	\$ 48,727.37	94.49%	
075LTB	Lead Trans Brokerage Spec.	\$ 43,617.00	\$ 42,080.11	96.48%	
075TBS	Transportation Brokerage Spec.	\$ 424,735.00	\$ 356,794.65	84.00%	
076CAA	Conf. Administrative Assistant	\$ 40,112.00	\$ 39,175.76	97.67%	

076IHA	In Home Assistant	\$ -	\$ 81,295.02	0.00%	5 employees were moved from Admin Asst to In-Home Asst positions in December 2017.
082SMC	Senior Meals Coordinator	\$ 43,789.00	\$ 45,072.75	102.93%	
090RSM	Relief Site Manager	\$ 18,917.00	\$ 20,836.68	110.15%	
099EXH	Extra Hire	\$ 149,286.00	\$ 130,835.51	87.64%	
88MSM3	Meal Site Manager 3	\$ 193,311.00	\$ 184,278.84	95.33%	
	PERSONNEL	\$ 14,085,876.00	\$ 12,261,420.63	87.05%	
					Expenses year-to-date over budget
000504	Advertising	\$ 14,450.00	\$ 11,894.35	82.31%	
000506	Auto Expense	\$ 12,500.00	\$ 14,413.70	115.31%	June 2017 payment was recorded in FY 2017-2018.
000510	Bank Charges	\$ 15,700.00	\$ 12,918.82	82.29%	
000513	Board/Comm/Meeting Expense	\$ 32,700.00	\$ 19,618.48	60.00%	
000516	Computer Maintenance	\$ 77,260.00	\$ 92,060.03	119.16%	Computers for SDS (14 desktop and 11 laptops)
000521	Contract Administration	\$ 2,500.00	\$ 2,488.00	99.52%	
000522	Contract Expense	\$ 9,203,891.65	\$ 9,128,792.93	99.18%	
000523	Admin Contract Expense	\$ 350,000.00	\$ 452,347.08	129.24%	Homecare Worker Expense (CEP)
000525	Copying	\$ 77,095.00	\$ 70,150.67	90.99%	
000531	Dues and Memberships	\$ 61,125.00	\$ 50,573.52	82.74%	
000532	Equipment Expense	\$ 4,000.00	\$ 4,367.24	109.18%	One-time purchase of equipment
000533	Finance Indirect	\$ 487,215.00	\$ 487,216.93	100.00%	
000534	Indirect Expense	\$ 974,023.00	\$ 939,934.98	96.50%	
000535	Furniture & Fixtures	\$ 4,200.00	\$ 15,358.92	365.69%	Alarm locks (one-time purchase)
000537	Insurance	\$ 62,250.00	\$ 63,195.03	101.52%	
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	\$ 21,666.00	175.43%	Settlement
000543	Licenses and Fees	\$ 55,560.00	\$ 64,514.71	116.12%	
000546	Loan Fees	\$ 1,500.00	\$ 10,408.28	693.89%	Refunded excess loan payoff to borrower.
000549	Maintenance and Repair	\$ 248,145.00	\$ 97,726.91	39.38%	
000550	Marketing Expense	\$ 12,900.00	\$ 13,723.07	106.38%	
000551	Taxes	\$ 3,500.00	\$ 3,446.76	98.48%	
000553	Loan Admin Exp	\$ 120,000.00	\$ 125,623.18	104.69%	
000555	Postage	\$ 66,950.00	\$ 54,676.29	81.67%	
000558	Printing	\$ 14,899.00	\$ 7,538.61	50.60%	
000561	Rent	\$ 645,307.00	\$ 640,986.89	99.33%	
000564	Resource Reserve	\$ 189,108.00	\$ 110,448.03	58.40%	
000567	Supplies	\$ 100,750.00	\$ 104,827.31	104.05%	
000568	Stipend	\$ 87,877.00	\$ 90,880.15	103.42%	
000570	Technology Indirect	\$ 591,624.00	\$ 591,624.00	100.00%	
000573	Telephone	\$ 223,936.00	\$ 154,466.48	68.98%	
000575	Special Event	\$ -	\$ 20,949.48	0.00%	CelebrateLBL expense
000576	Training	\$ 91,790.00	\$ 73,332.20	79.89%	
000577	Volunteer Recognition	\$ 10,000.00	\$ 15,991.98	159.92%	Foster Grandparent Program uniforms and meal reimbursements

000578	Meal Delivery Travel	\$ 35,000.00	\$ 60,675.94	173.36%	Transportation-based program assisting seniors with non-medical transportation. <i>RSVP Friendly Visitors</i> program, a new Federal grant will be award July 1st.
000579	Travel	\$ 138,800.00	\$ 148,330.32	106.87%	
000580	Transfers Out	\$ 88,411.88	\$ 84,834.00	95.95%	
000582	Utilities	\$ 70,145.00	\$ 64,142.56	91.44%	
000583	Operating Contingency	\$ 3,001,954.51	\$ 58,261.76	1.94%	
000584	Janitorial	\$ 56,400.00	\$ 53,310.90	94.52%	
000585	Unappropriated EFB for future	\$ 5,940,022.92	\$ -	0.00%	
	MATERIALS AND SUPPLIES	\$ 23,207,039.96	\$ 14,057,237.60	60.57%	
000595	Capital Purchase	\$ 15,000.00	\$ 14,600.00	97.33%	
000596	Leasehold Improvement	\$ 95,000.00	\$ -	0.00%	
	CAPITAL OUTLAY	\$ 110,000.00	\$ 14,600.00	13.27%	
000598	Principal Payment	\$ 43,333.00	\$ 43,333.33	100.00%	
000599	Interest Expense	\$ 20,000.00	\$ 12,891.66	64.46%	
	DEBT SERVICES	\$ 63,333.00	\$ 56,224.99	88.78%	
	EXPENSE	\$ 37,466,248.96	\$ 26,389,483.22	70.44%	

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

**FINANCIAL MANAGEMENT POLICIES
and PROCEDURES**



September 20, 2018

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FINANCIAL MANAGEMENT POLICY AND PROCEDURES

General Purpose

Oregon Cascades West Council of Governments (OCWCOG), also referred to as the Agency throughout this document will maintain a current financial management policy and procedures manual (Manual).

The purpose of this Manual is to establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the Agency, and managing and monitoring Agency funds.

Authority

The Executive Director, Deputy Director and Finance Director are responsible for the development and implementation of financial management policies and procedures and updating this Manual.

It is the responsibility of the Agency's governing Board to adopt Agency policies and review Agency operations and activities on a periodic basis.

The Agency Finance Committee is responsible for reviewing the Manual and recommending changes and/or additions to the Agency's governing Board for adoption.

FINANCE and ACCOUNTING PROCEDURES

Authority

Financial reporting and accounting for the Agency shall be carried out by the Finance Department of the Agency. The Finance Director is designated as the Fiscal Officer of the Agency.

Procedure

In order to ensure effective internal controls and manage risk to the Agency, accounting tasks are assigned to staff in the Finance Department.

ACCOUNTS PAYABLE

Policy

Accounts payables (expenditures) are paid by check, credit card, and direct bank account withdrawal through an automated clearing house (ACH).

Authority

Program Directors/Managers or designated staff approve expenditures and authorize payments as determined by the Agency adopted budget.

Procedure

Program Directors/Managers or designated staff will review all bills/invoices for payment and initial the bill/invoice to authorize payment. Program Directors/Managers or designated staff identify the line item to be charged, and project management code if needed, to track expense for contract purposes. Finance staff will provide a current Chart of Accounts and a Project Management list to all Program Directors/Managers or designated staff, annually or any time there has been a significant change, to ensure proper coding of all accounts payable.

Finance staff may consult with Program Directors/Managers or designated staff to assign line items as determined by appropriate accounting procedures, budget and the cost allocation plan.

Finance staff processes the bills/invoices for payment on a regular basis. All bills/invoices properly coded and authorized for payment, will be paid on a schedule approved by the Finance Director after schedule is reviewed with the Executive Director. All accounts payable dates are posted on the intranet on the Finance Department page. If there is a change in the timelines there will be an email notification sent to all internal staff. If the change is significant and not temporary, a notice will be mailed with all checks issued to external clients to notify of the impending change. The line item expensed, authorization and any information required for payment are attached to the invoice and filed with the check stub or invoice copy when Automated Clearing House (ACH) payment is made. As technology is enhanced in the Agency, if applicable and the bill/invoice is paid via ACH, the bill/invoice is stamped with the ACH stamp that includes the accounts payable batch number, transmit date and approval line. All ACH accounts payable batches will be reviewed by a designated finance staff prior to upload in the bank software.

Checks are reviewed and signed by the Finance Director or Deputy Director and the authorized Program Director/Manager or designated staff. In the instance that the Finance Director and Deputy Director are both out of the office or unavailable the Finance Director will coordinate with a Program Director or authorized signer to review

and sign. If a Program Director/Manager is not available to sign checks, finance staff will follow the list of designated approved signers provided by the Program Director/Manager. Designated program staff prepare the checks with the required documentation to be mailed. No checks will be left in outgoing mail at the end of the work day. If the daily mail has been picked up, designated program staff will secure check for mail the next business day. Finance staff files all documentation in the vendor files for audit purposes.

All ACH batches processed are reviewed and transmitted by the Finance Director, Finance Manager or Deputy Director. These are the only three staff that have authorization to transmit ACH payment. The Finance Director and Finance Manager will send the majority of the ACH batches. When Finance staff are not available the Deputy Director will send the batch.

Check Signing

All Agency checks require two signatures. The Executive Director, Finance Director or Deputy Director will review and sign all checks as the first signature. Program Directors/Managers and authorized signers on the Agency bank account will co-sign all checks for their program. This excludes costs and payments associated with Payroll. No person can be first or second signer on any check made out to them.

Routine checks are issued for payment of office leases/rent and/or mortgage payments, utilities (electrical, water, sewer, garbage, and telephone), office maintenance, postage, office equipment maintenance. Routine checks such as those listed above, that apply to the Agency as a whole and are not a designated program expense, will be signed by the Finance Director and Deputy Director or combination of Executive Director, Program Director/Manager and Finance or Deputy Director. The Executive Director's signature may be by signature stamp according to the Bank Account section of this Manual, only when a check must be mailed, and no authorized check signers are available.

Issuing Checks

Checks are numbered in sequential order. Checks are never to be written for "Cash". The Finance Department makes every effort to issue checks bi-monthly. Any change will be communicated as described in the Accounts Payable section of this Manual.

Special Check Requests

Finance staff may process special check requests, if appropriately authorized by the Program Director/Manager or designated staff. A request for special check and/or payment is to be submitted to the Finance Department by the Program Director/Manager or designated staff. Finance Department will coordinate with requestor as to the timing required.

Finance staff processes special request checks through the accounting system the same as all accounts payable checks are processed. All budget coding and project management coding must be on special request check requested.

Manual/typed checks will only be prepared and/or utilized if the electronic financial system is unavailable. Once the electronic system is available, the information and transaction detail associated with any manual/typed check will be entered into the computerized financial system.

Monthly Payments

Regular monthly payments (rent, janitorial contracts, health insurance, all payroll related checks, and any pre-authorized billings) are authorized once by the Program Director/Manager or designated staff in writing and are processed monthly (as designated in the contractual or written agreement). The Finance Department will have a copy of the written agreement or contract as required for back-up documentation.

Loan Fund Disbursements (Lending Department)

The Agency's loan officers or designated lending staff completes and sends all the necessary documentation for a loan disbursement with a completed check request to the Finance Department. Requests for all loan disbursements will be submitted to the Finance Department no less than three days prior to the loan disbursement date.

The loan fund disbursement checks written are signed by any two of the following: Finance Director, Deputy Director, Executive Director, and Community and Economic Development Program (CED) Director. If two of the above Directors are not available, an authorized Director/Manager or designated staff may sign as the second signer.

The Finance Department is responsible for setting up the loan receivable in the electronic financial system. Any disbursement and/or activity associated with the loan disbursement are recorded with the appropriate project management code.

The Loan Officer or designated staff are responsible for setting up the loan in the Lending Loan Management System (LMS) or equivalent software if the LMS system is no longer available

The Finance Manager or designated staff is responsible for reconciliation of the loans receivable accounts by loan fund. These reconciliations will be completed monthly, before the month-end close using the general ledger trial balance and the month-end reports from the LMS system. Loans Receivable reconciliations are reviewed by the Finance Director once complete.

ACCOUNTS RECEIVABLE (Billing)

Policy

To ensure timely payment of contracts, billings and invoices due to the Agency, the following procedure will be followed.

Authority

The Executive Director and Program Director/Manager or designated staff determines billing/invoicing based on contracts and/or agreements signed by the Agency. The Agency's Executive Director has delegated authorization to bill/invoice all contractors based on the terms of the contract to the Contracts Coordinator or designated program staff.

Procedure

All billings/invoices based on approved contracts or agreements are prepared by the Contracts Coordinator or a designated program staff. The Contracts Coordinator will obtain all required signatures on all billing/invoices prior to being sent to contracting agencies. The Contracts Coordinator, appropriate project manager or designated finance staff will submit billing/invoice, monthly, quarterly and/ or semi-annually to agencies based on the terms of the approved contract or agreement. All accounts billings/invoices will be billed in a timely manner within the terms of the approved contract or agreement.

Copies of all billing/invoices coded with revenue account and project management code, if applicable, sent to contracting agencies are submitted by the Contracts Coordinator or designated staff to the finance staff responsible for accounts receivables entry into the Agency's electronic financial system. All accounts receivables will be entered in the Agency's electronic financial system in a timely manner and in the appropriate fiscal period.

Accounts Receivable is reconciled by the Finance Manager on a monthly basis and at year end for the Agency's audit. The Finance Manager will work with staff responsible for entering accounts receivable in the Agency's electronic financial system when completing the reconciliation. An Excel spreadsheet is used as a subsidiary ledger by program and is used to balance Accounts Receivable. The reconciliation will consist of a review of all outstanding accounts receivable and sending notification to the Contracts Coordinator and Project/Program Manager of any receivables outstanding for a period of longer than two (2) months. The Contracts Coordinator or Project/Program Manager will notify finance staff responsible for accounts receivable of any items that need to be adjusted or written off timely.

ANNUAL BUDGET AND WORK PROGRAM

Policy

The Agency complies with the State of Oregon Budget Law as it applies to Councils of Governments, by June 30 of each fiscal year. A Work Program and Budget is prepared and adopted in accordance with ORS 294.900 to 291.90.

Authority

The Finance Director acting as the Fiscal Agent for the Agency, and in coordination with the Executive Director supervise the preparation of the agency Work Program and Budget and recommends it to the Budget Committee. The Budget Committee reviews the document and recommends it to the Board for adoption. The Board approves the adoption of the annual budget and work program, and all subsequent amendments in a manner consistent with State budget law.

The Agency's Budget Committee is established in accordance with Oregon Budget Law.

Procedure

The annual budget document is developed in two formats: one to meet the requirements of the Oregon Budget Law; and, a more detailed line item operating budget for the Agency.

The Executive Director provides recommendations for salary and fringe benefits if there is no Union contract in place for the budget year.

The Finance Director develops an internal staff calendar and Board calendar for the Work Program and Budget. The Board calendar is presented to the Board for review and adoption.

Program Directors/Managers are responsible for preparing annual work plans that coordinate with their prepared budgets. Program Managers/Directors will compile a balanced budget that includes the current year estimated actual, and the proposed new fiscal year budget numbers within the timeline provided by the Finance Director in the internal calendar.

See the Appendix section of this Manual for examples of calendars.

The Finance Director or Finance Manager provides each Program Director/Manager two (2) budget templates and Work Program narrative text from the previous year. The narrative will be provided in late October, early November and the two (2) budget templates will be provided in late December. Program Director/Manager may request

program staff to complete various sections of the budget, however Program Directors are responsible for all programs they direct.

The first Budget template is a fully formatted Excel spreadsheet downloaded from the Agency's electronic financial accounting software that includes all account numbers available to budget, i.e. revenue, personnel, expenditures and capital projects. The formatted template includes all estimated personnel cost for the current year, estimates for the new budget year based on original full-time equivalence (FTE) spreadsheets prepared by Finance, calculated rent costs, license costs required for technology identified by the Technology Services Manager and indirect costs for General Administration, Human Resources, Finance, Technology Services and telephones for the new budget year. Program Directors/Manager or designated staff are responsible for completing the estimated actual numbers for the current year and all new year budget revenue and expenses, other than the ones addressed above.

The second template is a full-time equivalence (FTE) spreadsheet that includes all current positions staffed in the agency by staff name, anniversary date, FTE, rate of pay calculated as close to actual as possible at the time of completion, known vacancies in each department and program with the estimated personnel cost for the new budget year, all benefit costs including insurance and vacation. These totals, by budget line are included in the budget template. This FTE sheet is edited as needed by Program Directors/Managers or designated program staff to include any new positions or additional staffing in current positions that the Finance Department would not know at the time of original distribution. If edited, Program Directors/Managers are responsible for updating the budget template accordingly.

Narrative text will be in Word format and are edited based on the coming years' Work Program.

See Appendix for sample of templates.

The Finance Director and/or Finance Manager will schedule separate meetings in early February with Program Directors/Managers after they have had an opportunity to review, edit and enter budget numbers in the budget template. These meetings will be full-day working meetings to address any questions, issues or concerns with each department. Back-to-back meetings will be scheduled to complete the draft budget for department, if needed.

The Finance Director and Finance Manager prepare the draft budget to present to the Budget Committee.

A Budget Committee hearing will be published in local newspapers within the three-county area. The Budget Committee meets in accordance with public meeting law to approve and recommend the draft budget to the Board for adoption.

Once the Agency Budget is adopted by the Board, the Finance Director will submit the approved Budget to the Oregon Department of Revenue by the required deadline.

AUDIT

Policy

Each year, OCWCOG financial records are audited in accordance with Oregon State law, appropriate federal program guidelines, and generally accepted auditing standards.

Auditor Selection Process

The Finance Director develops a Request for Proposal (RFP) for selection of an auditor. The Finance Director, Deputy Director and Finance Manager reviews responses to the RFP.

The Agency enters into a three (3) year contract, however, upon recommendation of the Finance Director and Executive Director, the Finance Committee may authorize the Executive Director to extend the audit contract for a second three (3) year period. Under no circumstance will the Agency contract for more than six (6) years with the same auditor or with an auditor who employs the same staff as the previous auditor.

Contracting with previous auditors may occur after a three (3) year period from termination of the contract.

Procedure

The audit process begins when the Agency's financial statements are completed for the fiscal year end. The Finance Director and Finance Manager prepare the required year-end statements for the auditors and assists in the preparation of the audit report.

The auditor provides the Finance Director and Finance Manager with a list of required year-end statements and other required information.

Program Directors/Managers and appropriate staff may be requested to provide information to the Finance Director as required by the auditors during the audit process.

A copy of the draft audit is submitted to the Finance Director for review and questions before the final report is completed. After review, the auditor prepares the necessary number of copies of the audit as requested.

The auditor and Finance Director present the audit to the Finance Committee. The Finance Committee recommends acceptance of the audit to the Board.

BANK ACCOUNTS

Policy

Agency funds are deposited in banks that have a local branch, are interest bearing, Federal Deposit Insurance Corporation (FDIC) insured, meets the contractual requirements and which is collateralized in an amount deemed adequate to cover current balances (not less than \$200,000). Additional accounts are opened as necessary. The Agency is required to maintain separation of funds for various types of contracts, requiring several bank accounts to be open.

Authority

The Finance Director, acting as the Fiscal Agent for the Agency is authorized to open additional bank accounts as required by executed contracts and agreements. All check signers are authorized by the Board through resolution.

Procedures

Operating Account. An operating account is established at one or more local bank(s) by the Finance Director as authorized by the Board. There may need to be several operating accounts open, due to contractual requirements.

Oregon Local Governments Investment Pool. Investment accounts for the operating account(s) and the revolving loan fund are established with the Oregon Treasury as authorized by the Board.

Meals on Wheels. When a *Meals on Wheels* site is in an area that does not have a branch of the Agency's main operating account, a separate account may be established.

Designated Check Signers. The Board authorizes check signers. The Executive Director recommends to the Board positions authorized to sign checks. A resolution is adopted at a Full Board Meeting to authorize signers. Two authorized signatures are required on each check as set out in the Accounts Payable section of this Manual.

Executive Director Facsimile Signature Stamp. The Board authorized the use of a facsimile signature stamp by the Executive Director on July 20, 1995 through Resolution 96-7-2.

The Executive Director authorizes the use of the facsimile signature when there are no Board authorized check signers available. If the facsimile stamp is used, it will be recorded on the ledger kept with the facsimile. The record will include; the date the

stamp was used, staff person using the stamp, the payee of the check and the check number.

To ensure appropriate internal controls and use of the signature stamp, the custodian of the stamp will not be the preparer of the accounts payable checks, have access to the accounts payable financial system, or be a Board authorized check signer.

The facsimile signature stamp is locked in a secure place when not in use.

BANKING PROCEDURES

Policy

All funds received by the Agency will be deposited into the appropriate account as determined by the Bank Account section of this Manual.

Authority

The Finance Director establishes banking procedures to account for appropriate internal control process and fiscal accountability.

Procedures

Operating funds, special funds and revolving loan funds are deposited in the operating account. Special funds and operating funds not required to be used immediately are transferred to the Oregon Local Government Investment Pool, or designated account. Local loan funds are transferred to the Oregon Local Government Investment Pool or designated account for loan activity and/or designated account established due to contract or agreement requirements.

Each day the meal sites are in operation, Meal Site Managers may accept funds. Funds are deposited every day or when the amount reaches \$25.00. This amount may change to a lesser amount but will never be more than \$25.00. All funds being held for deposit at the meal site will be locked in a secure location at the meal site, until the deposit is made. Meal sites deposit funds in the local bank account established for the meal site. If there is a branch of the Agency's main operating account in the town, the depository is the Agency's main operating account. Money deposited in accounts that are not the Agency's main operating account are withdrawn monthly. A \$30.00 balance will be left in all *Meals on Wheels* banks that are not the Agency's main operating account, to avoid any fees that may result due to Non-Sufficient Funds. A check is written by the Finance Department for the balance of the bank account, minus the \$30.00 and deposited in the Agency's main operating account.

The *Meals on Wheels* program has a written procedure for counting, recording and depositing funds at the meal site. Copies of the deposit slips are forwarded to the Finance Office. Duplicate deposit slips are prepared for all monies received.

At no time and under no circumstance will any Agency staff designated to deposit funds in any Agency bank leave any bank bag, prior to or after deposits are made, in an unattended vehicle or unsupervised location.

Each day, the designated Finance staff prints and reviews the previous day's activity for the Agency's main operating account. Printed reports are kept in a binder for a period of six (6) months in the Finance Office.

At the end of each month when the bank statements arrive, a designated staff, (not working in the Finance Department and having no access to issue checks) clears all checks, electronic accounts payable and deposits listed on the bank statements.

All bank accounts are reconciled to the bank statement and the financial statement monthly by the Finance Manager or designated Finance staff, prior to the books being closed. If reconciliations cannot not be completed by the close of the month, all adjusting journal entries will be entered in the next month.

The Finance Director reviews and signs off on the completed reconciliations.

CASH RECEIPTS

Policy

All funds received by the Agency are receipted and deposited into the Agency bank account at least once a week. If month end is mid-week or the Agency receives a large check, a special deposit is made

Authority

The Executive Director and the Finance Director mutually establish procedures for tracking cash receipts.

Procedure

All funds received in the Albany or Toledo office are counted in the presence one or more staff members. The individual recording the funds in the electronic finance system, cannot be part of this process.

All cash, checks and vouchers received at the Albany office that are recorded in the Agency's electronic financial system, are turned in to the Contracts Coordinator where they are recorded on a weekly log and secured in the safe, along with the log until the deposit is written. If cash is turned in, it is counted in the presence of the individual turning it in and signed for on a cash transmittal form.

If the receipt is for a billing/invoice generated by the Contracts Coordinator, the Contracts Coordinator will review the cash, check or voucher received in the Albany office and code accordingly, before securing the funds in the safe.

All cash, checks, and vouchers received at the Toledo office that are recorded in the Agency's electronic financial system, should be recorded the same way as the Albany office. One (1) Toledo front desk staff will record the cash, checks, and vouchers on a weekly log and secure in the safe. A different front desk staff will complete the deposit. The staff that received and secured the funds can take the deposit to the bank. At no time will staff receiving funds for the Agency, write the deposit. Toledo staff will forward any deposits slips to Albany at the end of each month.

All cash, checks and vouchers received at the *Meals on Wheels* meal sites are deposited in a local agency bank account by the Meal Site Manager or approved designated staff each day the site is operating. The deposit is prepared by two (2) individuals and initialed by both. If the deposit is less than \$25.00, the funds will be locked up and deposited the next business day, or as addressed in the Banking section of this Manual. A copy of all deposit slips is sent to the Albany office by the Meal Site Manager with the monthly site report. Meal site deposits are forwarded to the Finance Department by the 5th of each month. Deposit slips are reconciled monthly with the bank statements.

All checks are stamped with a bank deposit stamp. Deposit slips are prepared in duplicate. A cash receipts batch is created in the electronic financial system and one copy of the deposit slip is attached to the corresponding cash receipts batch. These cash receipt batches provide a detailed listing of checks deposited. The official bank receipt is attached to the cash receipt for each batch.

All cash receipt batches and deposits are reconciled monthly with the bank statements.

BUILDING

Policy

The building located at 1400 SE Queen Avenue, Albany, OR, is owned by OCWCOG, and serves as the administration office for the Agency. The building located at 203 N. Main Street, Toledo, OR, is also owned by OCWCOG and is a satellite office for the Agency. OCWCOG leases office space in Corvallis, Oregon, as a satellite office. OCWCOG also leases several community sites and/or churches to house the *Meals on Wheels* meal sites. OCWCOG may lease/purchase additional office space in alternative locations as needed.

Authority

The Executive Director is responsible for the management of the Agency's facilities and may designate appropriate staff to oversee the day-to-day management of the buildings and leased office space, or meal sites as needed.

The Executive Director, Deputy Director and/or Finance Director have the authority to negotiate facility leases. The Executive Director is the only authority to sign lease agreements.

Procedure

The Agency owned facilities are primarily occupied by various departments of the Agency. Any unoccupied space may be leased to other tenants on an availability basis.

The Agency occupants will be charged at a rate per square foot to occupy the building. Charges will be computed monthly, billed to the departments and reported as rental income in the appropriate building fund.

Excess income in the building accounts may be used to establish and/or replenish Board-approved reserves, refund to programs, use as match, or for other purposes.

A Board-adopted Reserve Policy for buildings has been established for both Agency owned buildings that is included in the annual budget under "Restricted Funds" and is to be set aside for building replacement costs.

The Deputy Director or designated staff will create and keep current a five-year maintenance plan for replacement and/or upgrade of the Agency owned buildings. The cost associated with the five-year maintenance plan will be recovered in the rent or lease cost charged per square foot.

CONTRACTS

Policy

The Executive Director shall enter into appropriate contracts, Personal Service Agreements, Professionals Services Agreements, Intergovernmental Agreements and Memorandum of Understanding on behalf of the Agency's Board to carry out the functions and purposes of the Agency.

Authority

The Executive Director is responsible for the preparation, review, and execution of all other contracts entered into by the Agency. The Executive Director may delegate the preparation and initial review to a designated staff. The Agency will have all contracts, Personal Service Agreements, Professionals Services Agreements, Intergovernmental Agreements and Memorandum of Understanding templates approved by the Agency Legal Counsel.

At any time, the Executive Director or designated staff may request the contracts be reviewed by the Agency's Legal Counsel.

Procedure

The Contracts Coordinator(s) is responsible for the monitoring and tracking of the various contracts and grants coming and going through the agency. The Agency uses an electronic contract management system to track all contracts with regards to expiration date, reporting requirement and billing requirement. The Contracts Coordinator(s) is responsible for recording all contracts, grants, Intergovernmental Agreements and Memorandum of Understanding in the electronic contract management system. The Program Director/Manager or designated staff will request a new contract or agreement from the Contracts Coordinator(s) and write the purpose statement, scope of work, terms, and consideration before submitting the draft to the Contracts Coordinator(s). The Finance Director's involvement in the process is to ensure the contract is fiscally prudent, for the good of the agency and included in the annual budget.

Once a final document is prepared, the Contracts Coordinator(s) will start the routing process, which will involve the Program Director/Manager, Finance Director, and Executive Director. The Contracts Coordinator(s) will then return the signed document to the appropriate entities.

The Executive Director negotiates the labor contract and recommends any financial action to the Finance Committee for review and recommendation to the Full Board for

approval. The Finance Committee Chair and/or OCWCOG Board Chair may participate in the labor contract development process.

The contract department will maintain hardcopy and electronic files for each contract, agreement and grant. The Contracts Coordinator(s) will monitor and track each contract for maturity, insurance and bill the appropriate agency for services. Tracking of deliverables and match funds will be the responsibility of the various departments or individual Project Manager.

COPY MACHINES

Policy

Copy machine usage is tracked by utilization codes. The expenses are charged to the appropriate program and booked as revenue into the copy fund.

Authority

On an annual basis, the copy fund is reviewed by the Deputy Director in coordination with the Executive Director and Finance Director. This is to determine the rate of earnings and cost per copy needed to pay for machine maintenance and replacement expenses.

Procedure

The designated Finance staff will run a monthly report from each copier to determine the number of copies made for each department and/or program. The designated staff will also write a journal entry (JE) to charge each program for their copies. The gross amount will be reflected in the monthly financial statement for each fund.

Personal copying by staff is discouraged. However, when a personal copy is made the staff must reimburse the agency immediately based on the current copy cost. Each department will have a secure collection place for these reimbursements. Each program within the agency will assign staff to be responsible for collection and forwarding the funds to the Contracts Coordinator monthly. The Contracts Coordinator will log the funds into the vault, in the same manner for all checks and cash received into the Finance Department. The appropriate procedure will be followed as addressed in the Cash Receipts section of this Manual.

The funds received from the staff's copies are recorded as income.

FINANCIAL STATEMENTS

Policy

The Agency will prepare and distribute a monthly financial statement to all interested parties. The financial statement is a public record.

Authority

The Finance Director and/or Finance Manager is responsible for the preparation of the monthly financial statement.

Procedure

The Finance Department will prepare a monthly financial statement as soon as the necessary information has been collected and the monthly books are closed. The financial statement will be set up by department based on the annual Work Program and Budget. The financial statement will include budget, expenses and income by month and year-to-date. The financial statement will be designed to facilitate budget monitoring, planning and report preparation. All Agency financial activity will be posted and managed to comply with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards as established by the Governmental Accounting Standards Board (GASB).

Bank Reconciliation. All bank accounts are reconciled monthly by the Finance Department. Bank reconciliation includes random verifying endorsement on cancelled checks to ensure checks are received and deposited by the intended recipient. Any questionable activity will be researched and reconciled in a timely manner.

Payroll Posting. This is carried out through the Agency's electronic financial system. Payroll is posted and reconciled to benefit payments, deductions, employer tax requirements, and cash disbursements on a monthly basis.

Interest Earned. Interest earned on funds in the banks is allocated to the appropriate fund where the revenue is budgeted. All bank fees imposed will reduce the interest earned.

Indirect Charges. Monthly indirect charges are computed based on the indirect allocation plan and by body employed in each department. This process is used to adequately distribute the expenses. Indirect charges are posted to the financial statement monthly via recurring journal entry.

Journal Entries. The Finance Department is responsible for preparing and recording the necessary monthly journal entries.

Distribution. The monthly financial statement will be distributed electronically to all interested parties. This includes the Executive Director, Program Managers/Directors, and any other impacted parties. The financial statement is a public document.

INDIRECT COST PLAN

Policy

The Agency will have an Indirect Cost Plan.

Authority

The Finance Director in coordination with the Executive Director, is responsible for the development of the annual Indirect Cost Plan.

Procedure

The Finance Director creates the Indirect Cost Plan annually in accordance with the Agency's Work Program and Budget.

The Indirect Cost Plan will be allocated based on budgeted staff count.

The annual plan is filed in accordance with Federal Indirect Cost Plan procedures and requirements.

Amendments may be made to the plan periodically as necessary.

The completed Indirect Cost Plan is kept in a binder in the Finance Director's office with all back up information.

INSURANCE

Policy

The Agency shall maintain adequate insurance coverage to protect the Agency's assets, and the Board and staff from liability and financial misconduct.

Authority

The Deputy Director in coordination with the Executive Director and Finance Director is responsible for obtaining adequate and appropriate insurance coverage.

Procedure

The Deputy Director with the assistance of the Finance Director, Executive Director and Insurance Agent of Record, will determine the type, level of coverage and provider agency for all Agency insurance and bonding.

The Deputy Director presents, at time of renewal, insurance and bonding choices to the Finance Committee for their review and comment.

The Executive Director obtains insurance and bonding coverage.

INVENTORY/ASSETS

Policy

For insurance purposes, an inventory record will be kept of all equipment and furniture with an expected life of more than one year. This record will include replacement value for each item. For accounting or audit purposes, purchases of capital items less than \$5,000 will not be recorded as assets and will be posted as materials and supplies.

Authority

The Technology Services Manager will be responsible for the upkeep of the inventory related to building equipment and furniture, computer, network, telephone and related technology inventory.

Procedure

The Technology Services Manager will maintain a physical inventory of each agency office/site in a database. The database will be updated on an on-going basis as items are purchased or disposed. A physical inventory is required annually. The values by location will be reported to the insurance agent during each fiscal year's annual insurance renewal process.

Items lost or worn out will be deleted from the list as they are disposed of. Items that are to be sold or transferred to an agency are presented to the Board for approval when State law requires such action. A record will be kept of all items no longer in the agency inventory for review during the annual audit.

Money received from the sale of obsolete equipment and furniture is recorded as miscellaneous income to the program that originally purchased the item. If that is not known, the income will be posted to General Administration.

Capital purchases (over \$5,000) shall be posted to the capital outlay category. Purchases of equipment and furniture shall be posted to materials and supplies. An annual inventory/asset report will be generated for review during the annual audit.

For tracking purposes, all building equipment and furniture, computer, network, telephone and related technology inventory items will have bar code tags placed on them at the time of purchase. For items that cannot accommodate the bar code tag, the bar code tag will be kept in the inventory binder used to identify the equipment.

PAYROLL

Policy

All Agency staff will be paid on the last business day of the month. All staff are paid via ACH direct deposit or payroll card. The Agency will only process a physical check if a staff member has been a subject of bank fraud or changes bank before a direct deposit can be set up. All regularly employed staff may request a mid-month payroll advance not to exceed thirty-three percent (33%) of their gross pay. The mid-month payroll draw will be paid on the 15th of the month, if the 15th falls on a Saturday, Sunday, or a Monday holiday the mid-month payroll draw will be paid the Friday before the 15th.

Authority

The Executive Director negotiates the Labor contract and recommends the salary schedules for represented and non-represented personnel to the Finance Committee. The Finance Committee recommends to the Board. The Board adopts the salary schedule as part of the Labor contract or as the compensation plan for non-represented staff.

Procedure

The personnel/payroll information for new staff is prepared by the Human Resources (HR) Manager or designated HR staff and given to the Finance Department with all the required forms.

The H R Manager or designated H R staff prepares a Personnel Action Form (PAF) for new staff and/or for any changes in status for current staff as needed. The form is signed by both the HR Manager and Program Director/Manager prior to the Executive Director's review and signature.

The Finance Manager inputs all new staff in the computerized payroll system. At no time will the Accounting Clerk or designated Finance staff assigned to preform payroll duties enter new staff in the electronic payroll system.

No changes can be made to a staff's payroll or benefits status until a signed payroll change form is received from the staff requesting the change, or a PAF is received from the H R Department. No other form of payroll changes will be acceptable.

Timesheets. A timesheet is required from every staff. Timesheets are entered by individual staff into the Employee Self Service software (ESS) by the timesheet due date posted in the intranet. Once entered, staff prints, signs and submits their timesheet to their direct supervisor for review and approval. Timesheets and approved leave request forms are submitted by the supervisor to the Finance Department by the

timesheet due date. The Finance Department makes every effort to give the latest date possible to allow staff adequate time to complete their timesheet, while still enabling payroll to be processed timely. Timesheet due dates generally fall between the 19th and 24rd of the month, estimating pay through the last business day of the month. This timing could create the need for an amended timesheet.

Amended Timesheets. If a staff's timesheet has been submitted incorrectly or needs to be changed, the staff will prepare, print and sign an amended timesheet and forward to their direct supervisor to be reviewed and approved. The supervisor will forward all amended timesheets and approved leave request forms to the Finance Department by the monthly timesheet due date. The Finance Department will make the required change in the records and correct any payment changes in the next payroll cycle.

Withholdings. All required deductions and benefits will be withheld from the staff's gross pay and reported to the appropriate agencies.

Payroll Processing. Payroll is uploaded into the electronic financial system based on the approved timesheet. Prior to the completion of payroll, the Accounting Specialist or designated staff balance payroll. At no time will the individual completing the monthly payroll batch balance payroll. All payroll related accounts are balanced and reconciled monthly. Taxes associated with payroll are paid the next business day and all costs associated with payroll are paid within five (5) business days after payday.

Leave Slips. Leave slips will be prepared in accordance with OCWCOG Personal Policies and submitted with the timesheet. Any absence reported on the timesheet without a leave slip will be followed up on with staff and the supervisor and a leave request will be submitted.

Direct Deposit. All staff are required to enroll in one of two (2) forms of electronic deposit offered by the Agency: direct ACH, or a payroll card. No paper checks are issued to staff. Net payroll will be electronically deposited into staff's personal checking account by 10:00 a.m. on the designated payday.

Staff may access their payroll stub through ESS. Staff may print a copy if desired on an Agency copy machine or printer at no cost to them. If additional copies of monthly payroll stubs are needed, there is a cost of \$0.05 for each black and white copy.

POSTAGE

Policy

Agency satellite offices have a mail service, or are provided a postage meter, that will track expenditures by program.

Authority

The Finance Director in coordination with the Executive Director and Deputy Director determine the best service that meets the postage needs of the office.

Procedure

For offices utilizing a mail service, daily mail is deposited by designated staff in a central location in the Agency. All departments have designated staff to process mail for pick up by the mail service. The mail service bills monthly by program area. Offices that have a postage meter will request a check or have postage replenished through direct withdrawal from the appropriate bank account. Any direct withdrawal transaction for postage meters will be included with the bank charges JE at the end of each month.

PURCHASING

Policy

Purchasing is controlled by the Agency budget.

Authority

The Executive Director and Program Directors/Managers are authorized to purchase equipment, materials and supplies within the constraints of their programs' adopted budget and public purchasing policies.

Procedure

Expenditure control is the responsibility of the Program Director(s) and is subject to their program's budget. Program Directors/Managers or designated staff can order items as they are deemed necessary for their program. It is recommended that bulk purchasing and taking advantage of State contract arrangements to reduce costs be utilized. Best efforts will be made to complete and receive orders in a timely manner, purchasing the most appropriate supply solutions, considering cost and quality parameters. All purchases shall be pre-approved by the appropriate Program Director/Manager before requests are submitted to the Accounting Clerk for processing. Any invoices and statements will follow the Accounts Payable section of this Manual.

Office Supplies. The Accounting Clerk is responsible for office supply purchasing and negotiating pricing with supply vendors. All office supplies must be approved for purchase prior to being requested. Each department has a designated staff to complete the office supply order form on a monthly basis. Once completed, the order sheets are forwarded to the Accounting Clerk for entry. The Accounting Clerk receives all orders and distributes as necessary.

Janitorial Supplies. The purchase of janitorial supplies is the responsibility of the Facility Maintenance Coordinator in coordination with the Accounting Clerk. The Facility Maintenance Coordinator will communicate with the janitorial/cleaning service for usage and needs.

Printing. The Finance Department in coordination with the Deputy Director, is responsible for print purchasing and negotiating pricing with printing vendors. Requests for print projects can be made on an individual case-by-case basis. Competitive quotes will be obtained by the Finance Department before printing is authorized and provided to the requestor. The Program Director/Manager following the Communication Procedures, gives approval to print, considering cost and quality parameters.

Office Equipment/Significant Purchases. Office equipment and significant purchases will be purchased by the Finance Department with the Finance Director and Program Director/Manager having approval decision rights based on cost, quality, needs, and budget parameters.

The Finance Director reviews monthly financial reports and detail for any unusual or exceptional budget issues due to purchases. These are discussed as required with the appropriate Program Director for reconciliation.

TRAVEL EXPENSE

Policy

Staff will be reimbursed at the cents-per-mile rate established annually by the Internal Revenue Service. Any change in rate will go into effect January 1st or at any time the Federal mileage rate changes. Travel expenses will be reimbursed at the actual expense. Volunteers are reimbursed at \$0.25 per mile for all required travel.

Authority

Travel Expense is also outlined in the OCWCOG Personnel Policies Handbook. Changes to travel expense policies may be recommended by the Executive Director to the Finance Committee for review and recommended Board adoption.

Procedure

Authorized use of a private vehicle for agency business shall be reimbursed at the policy rate. Overnight travel will be reimbursed for meals and lodging. Itemized receipts are required for reimbursement. At no time will the Agency reimburse for the purchase of alcohol, marijuana or pornography. Time and monetary minimums for reimbursement are three (3) months or \$30, whichever minimum is reached first. All travel expenses must be authorized in writing by the appropriate Program Director/Manager.

The Accounts Payable procedure in this Manual will be followed for travel and expense reimbursements.

VENDOR CHARGE ACCOUNTS

Policy

Program Directors/Managers may request the Finance Director to establish charge accounts with vendors they use on a regular basis.

Authority

The Finance Director will establish an account requested by a Program Director/Manager.

Procedure

The Program Director/Manager or designated staff can obtain a charge account application from the vendor or provide a vendor contact name and number to the Finance Department.

The Finance Department will complete the application and send to the vendor. The Finance Department will inform the Program Director/Manager when the account is approved and open.

Invoices received for charge accounts will follow the Accounts Payable section of this Manual.

AGENCY CREDIT CARD ACCOUNTS

Policy

Based on a thorough review of credit and purchase card companies, the Agency selected the US Bank *One Card* as the Agency's credit card. This card is attached to the agency's assets not an individual's, offers a no fee program that has online cardholder and limit management. The Executive Director, Program Directors/Managers, Supervisors and authorized staff are provided an Agency *One Card* in their name. Cards are authorized in various amounts based on the following but cannot exceed \$5,000:

- Program staff \$200.00
- Executive Assistants \$500.00
- Program Managers and Supervisors \$2000.00
- Executive Director and Program Directors \$5000.00.

Program Directors/Managers can request a temporary increased limit for a specific period of time. Charges are to be made for employment related expenses only.

Authority

The Finance Director in coordination with the Executive Director authorizes positions that will be issued *One Cards*. Program Directors can request that a *One Card* be issued to additional staff as needed.

Procedure

One Card requests are made to the Finance Director in writing from the Program Director. *One Card* charges are billed directly to the Agency monthly. The Accounting Specialist will supply all card holders a colored envelope monthly to keep receipts in. The Accounting Specialist will send each card holder a statement of their charges monthly for reconciliation.

One Card holders will indicate the account and project management code to be charged on each receipt and submit to their manager/supervisor for review and approval before submitting to the Finance Department. The specifications on authorized purchases are listed on a Letter of Understanding that is signed by the *One Card* recipients upon being issued their card.

Card holders will not charge personal expenses to the Agency's *One Card*. When, in the course of travel for training, a mixture of personal and employment expense is billed together, (e.g. on a hotel bill), all personal expenses on the bill will be paid directly at the time of check-out and subtracted from the bill before the Agency's *One Card* is used. If

for any reason beyond the staff's control, there are personal charges made on the *One Card*, these charges will be reimbursed to the Agency immediately.

If staff travels with a companion not employed by the Agency, and additional costs are incurred for the companion, the difference will be paid directly at time of check-out and subtracted from the bill before the Agency's *One Card* is used.

Billings are paid by the due date to avoid interest charges following the Accounts Payable process in this Manual.

When a staff terminates, the *One Card* must be immediately returned to the Finance Department. Returned cards are cancelled and destroyed.

APPENDIX



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

DATE: December 7, 2017
TO: OCWCOG Board of Directors
FROM: Sue Forty, Finance Director
RE: *FY 2018-2019 Work Program and Budget Schedule*

Below is the recommended schedule to follow regarding the development of the *FY 2018-2019 Work Program and Budget*.

December 7, 2017 Board establish budget calendar, appoints Budget Committee members

March 5, 2018 (Week of) Publish Budget Meeting Notice

March 8, 2018 Proposed Budget distributed (Board Packets, website)

March 15, 2018 Proposed Budget presented to Board

May 7, 2018 (Week of) Publish Budget Hearing Notice

May 10, 2018 Proposed Budget distributed (Board Packets, website)

May 17, 2018 Budget Committee reviews and approves budget
Board holds budget hearing, adopts budget, makes appropriations
Board adopts work program and budget

MEMBER GOVERNMENTS — COUNTIES: Benton, Lincoln, and Linn **CITIES:** Adair Village, Albany, Brownsville, Corvallis, Depoe Bay, Halsey, Harrisburg, Lebanon, Lincoln City, Lyons, Millersburg, Monroe, Newport, Philomath, Scio, Siletz, Sweet Home, Tangent, Toledo, Waldport, Yachats **OTHER:** Confederated Tribes of Siletz and Port of Newport

**INTERNAL SCHEDULE FOR
FY 2018-2019 WORK PROGRAM & BUDGET**

- | | |
|---|---------------------|
| 1. Email current text documents to Directors for revisions | November 29, 2017 |
| 2. Meeting with PGM Director(s) and Point Person to review draft budget process | November 30, 2017 |
| 3. Draft FTE sheets to Program Directors | December 15, 2017 |
| 4. Meet with Program Directors to review budget numbers | January 3 - 9, 2018 |
| 5. Draft Text from Directors | January 22, 2018 |
| 6. Draft Text to Fred for Review | January 26, 2018 |
| 7. Text back from Fred | February 5, 2018 |
| 8. Second meeting with Directors, if needed | February 1-12, 2018 |
| 9. Draft Numbers to Fred for Review | February 12, 2018 |
| 10. Reviewed Numbers from Fred to Sue | February 16, 2018 |
| 11. Budget #'s finalized for Draft & insert into Budget Document (<i>send to Lindsey</i>) | February 21, 2018 |
| 12. Budget compiled, finalized, formatted Ready to Print (<i>To printers on Mar 3</i>) | February 26, 2018 |
| 13. Printed Budget put into folders, tabbed, etc. | March 5, 2018 |
| 14. Mailed in Board Packet & Available for Public review | March 8, 2018 |
| 15. Board Meeting on Draft Budget | March 15, 2018 |
| 16. Final Budget #'s (<i>Changes from Draft</i>) | April 18, 2018 |
| 17. Changes Distributed in Board Packets | May 10, 2018 |
| 18. May Board Meeting to Adopt Budget | May 17, 2018 |

FTE Worksheet Template

CED - Planning 1020-201 TITLE	ANN. DATE	1-Jul STEP	Hty/Salary July	FTE	COLA	0.00%	GROSS	0.0765 FICA	0.0073 SAF	0.006 UNEMP	TOTAL FRINGE	0.26580 PERS	TOTAL LEAVE	TOTAL COST
CED Planner II	1-Feb	5	33.53	1.00	0	71,753	5,489	524	431	6,443	14,358	9,183	4,024	105,761
CED Planner	1-Jan	6	32.18	1.00	0	69,169	5,291	505	415	6,211	13,841	25,823	3,089	118,134
CED Planner	1-Sep	6	32.18	1.00	0	70,565	5,398	515	423	6,337	18,756	21,807	3,089	120,554
CED Planner II	1	1	27.17	1.00	0	57,639	4,409	421	346	5,176	11,534	26,415	2,608	103,372
Executive Asst	1-Nov	7	23.80	0.41	0	50,112	1,572	150	123	1,845	4,111	7,200	1,639	35,341
Contract Coordinator	1-Jul	7	28.86	0.30	0	60,028	1,378	131	108	1,617	3,603	7,925	1,039	32,193
SUBTOTAL LINE STAFF				4.71	0	307,680	23,538	2,246	1,846	27,630	66,203	98,353	15,489	515,355
					0.00%									
					COLA									
Program Mgr	1-Aug	8	38.30	0.10	0	79,662	609	58	48	715	954	735	10,371	
Director	1-Oct	3	44.58	0.45	0	95,236	3,278	313	257	3,848	11,391	12,077	3,852	74,025
SUBTOTAL MANAGEMENT				0.55	0	50,822	3,888	371	305	4,564	11,391	13,031	4,587	84,396
TOTAL PLANNING				5.26	0	358,503	27,425	2,617	2,151	32,194	77,594	111,385	20,076	599,751
SUMMARY														
1020-201-031CDP Planner		2.00	139,734			47,630	6,179	238,688						
1020-201-013CDP Planner II		2.00	129,392			35,599	6,632	209,134						
1020-201-0004PD Director		0.45	42,856			12,077	3,852	74,025						
1020-201-0010PM Program Manager		0.10	7,966			954	735	10,371						
1020-201-067CEA Executive Asst		0.41	20,546			7,200	1,639	35,341						
1020-201-0053CC Contract Coord		0.30	18,008			7,925	1,039	32,193						
		5.26	358,503			111,385	20,076	599,751						

Budget Template

1020-201 CED Planning							
2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted	2017-2018 Estimated Actuals	Account Number	Description	FTE	2018-2019 Proposed
\$70,033.44	\$45,601.68	\$6,301.00	\$0.00	1020-201-000750	Beg Bal-Unrestricted		\$0.00
\$91,501.00	\$94,966.13	\$100,084.00	\$100,084.00	1020-201-000801	Dues		\$104,411.00
-\$1,000.00	\$120.00	\$0.00	\$0.00	1020-201-000802	Fee For Service		\$0.00
\$1,534.71	\$215.00	\$0.00	\$0.00	1020-201-000804	Miscellaneous Revenue		\$0.00
\$34,390.38	\$90,907.65	\$872,525.00	\$0.00	1020-201-000805	Contract Revenue		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000806	Grant Revenue		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000808	Grant Revenue		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000809	Transfers In		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000810	PERS Reserve		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000842	Oregon Bus. Dev. Dept.		\$0.00
\$163,414.12	\$98,252.79	\$239,597.00	\$0.00	1020-201-000843	ODOT		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000844	DLCD		\$0.00
\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	1020-201-000860	Economic Development Admin		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000863	Title XIX		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000865	USDA		\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000866	Dept. of Energy		\$0.00
\$434,873.65	\$405,063.25	\$1,293,507.00	\$100,084.00		REVENUE		\$104,411.00
\$8,231.97	\$11,795.98	\$17,535.00	\$15,040.00	1020-201-000410	Leave Benefits		\$19,943.00
\$78,562.14	\$75,408.00	\$27,744.00	\$12,209.00	1020-201-000420	Fringe Benefits		\$32,194.00
\$0.00	\$0.00	\$83,285.00	\$73,138.00	1020-201-000421	Insurance Benefits		\$120,177.00
\$0.00	\$34,307.28	\$83,988.00	\$55,258.00	1020-201-000425	PERS Benefits		\$78,924.00
\$0.00	\$1,486.54	\$3,160.00	\$2,405.00	1020-201-000430	PERS Reserve		\$3,585.00
\$50,421.46	\$41,956.17	\$40,554.00	\$44,549.00	1020-201-0004PD	Program Director	0.45	\$42,856.00
\$21,105.23	\$0.00	\$8,202.00	\$0.00	1020-201-0010PM	Program Manager	0.20	\$12,725.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-0028BO	Business Officer	0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-0040TP	Transportation Coordinator	0.00	\$0.00
\$17,825.76	\$15,034.50	\$16,809.00	\$14,955.00	1020-201-0053CC	Contracts Coordinator	0.30	\$18,008.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-0058AP	Assistant Planner	0.00	\$0.00
\$5,343.69	\$23,002.64	\$26,683.00	\$17,591.00	1020-201-0067EA	Executive Assistant	0.52	\$26,058.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-0076AA	Administrative Assistant	0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-007EPD	Economic Program Manager	0.00	\$0.00
\$13,275.19	\$0.00	\$58,792.00	\$15,800.00	1020-201-013CDP	CED Planner II	1.75	\$117,800.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-013MDR	MPO Director	0.00	\$0.00
\$48,317.86	\$103,170.04	\$164,942.00	\$136,530.00	1020-201-031CDP	CED Planner	2.00	\$139,734.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-058MAP	MPO Assistant Planner	0.00	\$0.00
\$0.00	\$480.66	\$0.00	\$19,316.00	1020-201-099EXH	Extra Hire	0.10	\$1,328.00
\$243,083.30	\$306,641.81	\$531,694.00	\$406,791.00		PERSONNEL	5.32	\$613,332.00

\$482.60	\$20.00	\$1,600.00	\$0.00	1020-201-000504	Advertising	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000506	Auto Expense	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000510	Bank Charges	\$0.00
\$2,279.96	\$1,207.61	\$1,600.00	\$0.00	1020-201-000513	Board/Comm/Meeting Expense	\$0.00
\$29,698.17	\$0.00	\$0.00	\$0.00	1020-201-000514	CED Administration	\$0.00
\$0.00	\$1,919.89	\$0.00	\$0.00	1020-201-000516	Computer Maintenance/Equipment	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000519	Contingency	\$0.00
\$57,923.68	\$34,260.50	\$609,750.00	\$0.00	1020-201-000522	Contract Expense	\$0.00
\$2,770.20	\$1,198.05	\$1,650.00	\$0.00	1020-201-000525	Copying	\$0.00
\$1,015.00	\$2,260.00	\$2,500.00	\$0.00	1020-201-000531	Dues and Memberships	\$0.00
\$0.00	\$379.98	\$0.00	\$0.00	1020-201-000532	Equipment Expense	\$0.00
\$11,225.10	\$15,654.02	\$20,514.00	\$20,514.00	1020-201-000533	Finance Indirect	\$23,810.00
\$16,787.40	-\$12,811.30	\$41,011.00	\$41,011.00	1020-201-000534	Indirect Expense	\$47,172.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000535	Furniture & Fixtures	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000537	Insurance	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000540	Interest Expense	\$0.00
\$216.50	\$0.00	\$450.00	\$0.00	1020-201-000542	Legal Expenses	\$0.00
\$2,301.87	\$1,190.62	\$5,500.00	\$0.00	1020-201-000543	Licenses and Fees	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000549	Maintenance and Repair	\$0.00
\$2,566.98	\$1,218.97	\$900.00	\$0.00	1020-201-000550	Marketing Expense	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000552	Other Operating	\$0.00
\$574.05	\$368.83	\$700.00	\$0.00	1020-201-000555	Postage	\$0.00
\$16.71	\$36.64	\$500.00	\$0.00	1020-201-000558	Printing	\$0.00
\$11,239.32	\$15,888.00	\$17,220.00	\$17,220.00	1020-201-000561	Rent	\$25,124.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000564	Resource Reserve	\$0.00
\$4,105.67	\$1,758.49	\$1,150.00	\$0.00	1020-201-000567	Supplies	\$0.00
\$11,986.08	\$17,432.05	\$24,910.00	\$24,910.00	1020-201-000570	Technology Indirect	\$30,290.00
\$2,301.04	\$3,778.58	\$7,000.00	\$0.00	1020-201-000573	Telephone	\$1,650.00
\$6,585.71	\$6,974.86	\$7,600.00	\$0.00	1020-201-000576	Training	\$0.00
\$4,162.59	\$4,949.45	\$3,300.00	\$0.00	1020-201-000579	Travel	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000580	Transfers Out	\$0.00
\$0.00	\$0.00	\$13,958.00	\$0.00	1020-201-000583	Operating Contingency	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000585	Unappropriated EFB for future	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	1020-201-000595	Capital Purchase	\$0.00
\$168,238.63	\$97,685.24	\$761,813.00	\$103,655.00		MATERIAL & SUPPLIES	\$128,046.00
\$411,321.93	\$404,327.05	\$1,293,507.00	\$510,446.00		TOTAL EXPENSES	\$741,378.00
\$23,551.72	\$736.20	\$0.00	-\$410,362.00		GAIN/ (LOSS)	-\$636,967.00



Notes



Notes