



Finance Committee Meeting Packet

December 9, 2021
1:00 pm - 2:00 pm

Zoom Video Conference
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**Next Finance Committee Meeting:
January 20, 2022 at 1:00 pm**

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



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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
December 9, 2021
1:00 – 2:00 pm**

Zoom Video Conference
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Meeting ID: 819 9892 3889
Passcode: 087307

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

1. Welcome (*Chair, Commissioner Pat Malone*)
(1:00 – 1:05 pm)

- Introduction of oncoming Finance Director Marit Nelson.

2. Public Comment (*Chair, Commissioner Pat Malone*)
(1:05 – 1:10 pm)

- Floor will be open to the public for comment.

3. Minutes of Previous Meetings (*Chair, Commissioner Pat Malone*)
(1:10 – 1:15 pm)

- Review of the September 16, 2021 Finance Committee minutes ([Page 3](#)).

ACTION: Motion to approve the minutes of the September 16, 2021 Finance Committee Meeting.

4. Financial Reports (*Finance Director Sue Forty*)
(1:15 – 1:35 pm)

- The Finance Director will review the Financial Reports and respond to questions ([Page 5](#)).

ACTION: Information only.

5. Other Business
(1:35 – 1:45 pm)

6. Adjournment
(1:45 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
September 16, 2021
Via Zoom**

Attendees: Commissioner Claire Hall, Lincoln County; **CHAIR:** Commissioner Pat Malone, Benton County; Councilor Alan Rowe, Adair Village

Absent: Mayor Jim Lepin, Millersburg; Mayor Dean Sawyer, Newport; Commissioner Roger Nyquist, CWACTION Chair; Commissioner Sherrie Sprenger, Linn County; Britny Chandler, TBAC Chair; Jan Molnar-Fitzgerald, DSAC Chair; Saleem Noorani, SSAC Chair

Staff: Executive Director, Ryan Vogt; Finance Director, Sue Forty; Community and Economic Development Director, Jenny Glass; Community Economic Development Operations Supervisor, Emma Chavez

Public:

1. **Welcome**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair, Commissioner Pat Malone on September 16, 2021 at 1:03 pm via Zoom Video and Audio Conferencing.

2. **Public Comment**

No public comment.

3. **Minutes of Previous Meetings**

It was uncertain if a quorum was reached with three members present. Meeting minutes were tabled for the next meeting.

4. **Financial Reports**

Finance Director, Sue Forty reported that in the meeting packet, members will find the second closed financial statement information. Forty advised that COG does an initial soft close in early August and a second close once all accounts receivables are in, along with other financial things that need to happen. She advised that the information in the packet reflects the second close and that there may be some additional adjustments completed during audits (e.g. indirect refunds). The COG is looking good financially. Training and travel was low due to COVID. An outstanding number is grant funding which came in at 190%. This has to do with additional grant funds received through COVID ARPA funds, along with donations. Maintenance and repairs are higher than normal. With Staff working remotely, COG was able to focus on many building updates that needed to be completed.

Forty moved on to review the financial report, noting that the miscellaneous revenue shows really high. This has to do with the Tech Services Department recycling wire that needed to be stripped out. Additionally, Tech Services did not need the Transfer In and those funds will not be transferred until needed. Transfers are not done unless it is an absolute need.

Forty advised that the payroll numbers come directly from the payroll system. There are differences in numbers if something is not budgeted for (e.g. new hires/reclassifications). While there were several people reclassified this year, the COG is still on track for payroll numbers being at 85%. This is lower than normal but it was expected as it's been difficult to hire due to COVID and various other things.

Forty moved on to the expenses part of the report. Loan Fees is at 658% which is due to the lending program doing different loans (e.g. re-conveyance fees increase). The budget will be adjusted as the market continues to grow and will get back up where we need to be. Forty also reported that the building will be paid off this year. There is normally no report in the first few months of the fiscal. However, a report will be available at the December meeting.

Chair Commissioner Malone asked if leftover funds may be carried over into the New Year. Forty answered that that is correct, especially for dedicated funds. They are rolled over to continue to be used for the mission they were originally intended for. If funds aren't spent, the funds are returned to the programs to spend the following years.

Commissioner Hall stated that this was a good detailed report, and easy to understand.

5. Other Business

Chair Malone asked Commissioner Hall how Labor Day weekend was at the Coast. Commissioner Hall answered that while there were guests, it was not overwhelming.

Finance Director Sue Forty advised that recruitment for a new Finance Director is underway and interviews are being conducted in the upcoming days.

6. Adjournment

Meeting Adjourned at 1:20pm

Meeting minutes taken by Emma Chavez



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OCWCOG Financial Update

Please accept the following snapshot and Consolidated Revenue and Expense Statement for the period ending October 31, 2021, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent. If you need additional information or clarification, please contact Finance Director Forty.

Snapshot by Major Line Item

| | FY2022 Budget | OCT YTD | Percentage YTD | Prior Year YTD |
|---------------------------------------|----------------------|----------------------|----------------|----------------|
| Dues | 330,506.00 | 280,614.82 | 84.90% | 66.59% |
| Contracts | 3,689,616.00 | 2,335,018.05 | 63.29% | 25.08% |
| Grants | 227,220.00 | 59,752.57 | 26.30% | 18.67% |
| Donations | 250,500.00 | 33,044.08 | 13.19% | 27.37% |
| State Revenue | 2,090,207.00 | 498,899.83 | 23.87% | 22.65% |
| Federal Revenue | 15,892,871.00 | 4,689,686.68 | 29.51% | 25.35% |
| Coordinated Care | 8,945,721.00 | 3,236,878.12 | 36.18% | 29.15% |
| Total Income (all line items) | 51,429,708.00 | 12,441,289.79 | 24.19% | 20.33% |
| | | | | |
| Total Payroll Expense | 19,851,638.00 | 5,300,250.93 | 26.70% | 28.50% |
| | | | | |
| Contract Expense | 12,323,439.00 | 3,274,930.80 | 26.57% | 26.77% |
| Indirect Expense | 2,572,175.00 | 857,371.32 | 33.33% | 34.92% |
| Maintenance & Repair | 103,000.00 | 15,813.86 | 15.35% | 56.86% |
| Supplies | 85,050.00 | 18,305.53 | 21.52% | 30.27% |
| Telephone | 131,820.00 | 43,666.14 | 33.13% | 29.76% |
| Travel / Training | 293,252.00 | 48,175.65 | 16.43% | 6.38% |
| Total Expense (all line items) | 51,429,708.00 | 10,379,667.20 | 20.18% | 21.96% |
| Net Gain / (Loss) | | 2,061,622.59 | | |

Fiscal Year (FY) FY2021-2022 Financial Narrative (Revenue)

- Net/Gain (Loss) FY2021-2022 Budget, OCWCOG has a balanced budget. Net Gain/Loss is not accurate. Beginning Balance numbers are not currently recorded for any programs. We will record these numbers in the financial system once the annual audit is complete.
- Member dues are a once-a-year billing. Some FY2021-2022 dues have not been received from members.
- Contract revenue is high due to two (2) large contracts from the Oregon Department of Transportation (ODOT) for both Corvallis Area Metropolitan Planning Organization (CAMPO) and Albany Area Metropolitan Planning Organization (AAMPO). These are front-loaded contracts, so revenue appears high but will even out over the coming months.
- Grant revenue is down slightly. Staff is always researching additional grant opportunities and applying as they come available.
- Donations revenue is low. Programs are working with the newly hired communication staff on program visibility and various ideas around boosting the donations for the agency.
- State revenue contract percentages are low due to the programs being reimbursement-based and are billed in the month after the expense is incurred.
- Federal revenue contract percentages are low due to the programs being reimbursement-based and are billed in the month after the expense is incurred.

FY2021-2022 Financial Narrative (Personnel and Material & Supplies)

- 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 October 31, 2021, there were seven (7) vacant positions that are open with active recruitment.
- Contract expense is on track.
- 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.
- Maintenance and Repair expense is low. We are mid-project currently on a few building projects and expect to see this level out as we wrap up projects.
- Supply costs are down. The organization continues to monitor these costs. Many staff is still in a telework situation due to COVID. I anticipate this to stay on track.
- Telephone is on budget.
- Training and Travel continues to be low. Teleworking has significantly reduced mileage reimbursements. We will see this start to rising once staff is meeting in person with consumers again.

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Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended October 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 33.33%

| Acct No | Description | Budget | YTD Bal | | |
|---------|--------------------------------|-----------------|-----------------|--------|--|
| 000710 | Beg Bal-Restricted for Grants | \$ 1,713.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000725 | Beg Bal-Restrict for Contracts | \$ 3,648,471.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000735 | Beg Bal-Restricted Reconcile | \$ 1,326,704.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000740 | Beg Bal-Restricted for Other | \$ 3,979,342.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000745 | Beg Bal-Restrict Reserve | \$ 2,567,700.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000750 | Beg Bal-Unrestricted | \$ 4,377,114.00 | \$ - | 0.00% | These will be entered once the annual audit is complete. |
| 000801 | Dues | \$ 330,506.00 | \$ 280,614.82 | 84.90% | Some member dues have not been received. |
| 000802 | Fees For Service | \$ 137,000.00 | \$ 33,199.85 | 24.23% | |
| 000803 | Internal Transfer | \$ 2,577,114.00 | \$ 857,836.77 | 33.29% | |
| 000804 | Miscellaneous Revenue | \$ - | \$ 1,452.97 | 0.00% | |
| 000805 | Contract Revenue | \$ 3,689,616.00 | \$ 2,335,018.05 | 63.29% | Two (2) large front loaded contracts. |
| 000806 | Grant Revenue | \$ 227,220.00 | \$ 59,752.57 | 26.30% | |
| 000807 | Donations | \$ 250,500.00 | \$ 33,044.08 | 13.19% | Donations are down. There are some projects ideas ramping up to get some additional revenue. |
| 000808 | Interest Revenue | \$ 276,756.00 | \$ 68,176.13 | 24.63% | |
| 000809 | Transfers In | \$ 10,000.00 | \$ - | 0.00% | |
| 000819 | Special Event Revenue | \$ 20,000.00 | \$ - | 0.00% | |
| 000820 | Program Meals Revenue | \$ 160,000.00 | \$ 60,691.49 | 37.93% | |
| 000822 | Loan Packaging Fees | \$ 4,000.00 | \$ 510.00 | 12.75% | this is based on loan closing fee. This will vary throughout the year. |
| 000823 | Program Income | \$ 711,153.00 | \$ 237,153.72 | 33.35% | |
| 000824 | Match | \$ 48,000.00 | \$ 10,205.00 | 21.26% | This revenue comes in a various times. |
| 000826 | Borrowers Fees | \$ 3,000.00 | \$ 2,542.86 | 84.76% | account may not be budgeted high enough. We will watch this one. |
| 000828 | Service Fees | \$ 5,000.00 | \$ 2,161.88 | 43.24% | Budget may be low, we will keep an eye on this account. |
| 000829 | Program Administration | \$ 150,000.00 | \$ 33,464.97 | 22.31% | removed and A/R for over bill in the previous year. |
| 000840 | Veterans | \$ 113,684.00 | \$ - | 0.00% | Billing for quarter not yet received. |
| 000841 | Oregon Project Independence | \$ 990,000.00 | \$ 311,352.92 | 31.45% | |
| 000843 | ODOT | \$ 986,523.00 | \$ 187,546.91 | 19.01% | Billing is reimbursement based, one month behind. |
| 000846 | Coordinated Care | \$ 8,945,721.00 | \$ 3,236,878.12 | 36.18% | |

| | | | | | |
|--------|---------------------------------|-------------------------|-------------------------|---------------|--|
| 000860 | Economic Development Admin | \$ 265,500.00 | \$ - | 0.00% | Have not billed to date, verifying with project manager. |
| 000862 | Older Americans Act | \$ 1,300,000.00 | \$ 278,672.00 | 21.44% | Billing is reimbursement based, one month behind. |
| 000863 | Title XIX | \$ 13,174,371.00 | \$ 3,962,844.34 | 30.08% | |
| 000864 | Federal Senior Meals | \$ 800,000.00 | \$ 175,849.95 | 21.98% | Billing is reimbursement based, one month behind. |
| 000865 | USDA | \$ 95,000.00 | \$ - | 0.00% | Have not bill this revenue source yet. |
| 000867 | Federal Match | \$ 50,000.00 | \$ 270,457.39 | 540.91% | Includes \$269,000 for prior year June 2021. |
| 000868 | Environmental Protection Agency | \$ 200,000.00 | \$ - | 0.00% | Have not billed to date, verifying with project manager. |
| 000869 | Siletz Revenue | \$ 8,000.00 | \$ 1,863.00 | 23.29% | |
| | REVENUE | \$ 51,429,708.00 | \$ 12,441,289.79 | 24.19% | |

Expenses year-to-date over budget

| | | | | | |
|--------|----------------------------|-----------------|---------------|--------|--|
| 000410 | Leave Benefits | \$ 686,141.00 | \$ 199,619.69 | 29.09% | |
| 000420 | Fringe Benefits | \$ 1,086,863.00 | \$ 274,552.56 | 25.26% | |
| 000421 | Insurance Benefits | \$ 3,401,337.00 | \$ 896,852.57 | 26.37% | |
| 000425 | PERS Benefits | \$ 3,074,469.00 | \$ 840,116.23 | 27.33% | |
| 000430 | PERS Reserve | \$ 227,339.00 | \$ 30,028.18 | 13.21% | |
| 0001ED | Executive Director | \$ 155,070.00 | \$ 50,735.00 | 32.72% | |
| 0004PD | Program Director | \$ 479,993.00 | \$ 118,109.47 | 24.61% | |
| 0010PM | Program Manager | \$ 268,586.00 | \$ 29,627.00 | 11.03% | One vacant position |
| 0013PS | Program Supervisor | \$ 819,433.00 | \$ 247,601.75 | 30.22% | |
| 0019PM | Personnel Manager | \$ 105,817.00 | \$ 34,070.00 | 32.20% | |
| 0022SA | Senior Accountant | \$ 62,393.00 | \$ - | 0.00% | Position is currently vacant. |
| 0046CM | Case Manager | \$ 2,686,844.00 | \$ 737,444.00 | 27.45% | |
| 0053CC | Contracts Coordinator | \$ 87,918.00 | \$ 35,196.60 | 40.03% | |
| 0055CS | Clerical Supervisor | \$ 128,672.00 | \$ 57,448.12 | 44.65% | |
| 0058AP | Assistant Planner | \$ 110,656.00 | \$ 57,086.14 | 51.59% | |
| 005PIO | Public Information Officer | \$ 111,063.00 | \$ 4,554.37 | 4.10% | Started in November. |
| 0060AS | Accounting Specialist | \$ 58,391.00 | \$ 16,662.53 | 28.54% | |
| 0064ES | Eligibility Specialist | \$ 1,349,473.00 | \$ 372,535.89 | 27.61% | |
| 0064MM | Money Management Coord | \$ 50,478.00 | \$ 4,163.04 | 8.25% | This position is recorded in Eligibility Specialist. Correction to follow. |
| 0067EA | Executive Assistant | \$ 81,369.00 | \$ 20,208.43 | 24.84% | |
| 0070AC | Accounting Clerk II | \$ 52,510.00 | \$ 18,024.58 | 34.33% | |
| 0076AA | Administrative Assistant | \$ 397,005.00 | \$ 94,334.69 | 23.76% | |
| 0076BO | Business Officer | \$ 62,916.00 | \$ 19,698.82 | 31.31% | |
| 0085CS | Clerical Specialist | \$ 349,811.00 | \$ 89,727.69 | 25.65% | |
| 0085SA | Senior System Admin | \$ 76,570.00 | \$ - | 0.00% | Position is currently vacant. |

| | | | | | | | |
|--------|--------------------------------|-----------|----------------------|-----------|---------------------|---------------|--|
| 0085WS | Workstation Support Specialist | \$ | 107,562.00 | \$ | 31,776.22 | 29.54% | |
| 013SLO | Senior Loan Officer | \$ | 84,007.00 | \$ | 23,284.30 | 27.72% | |
| 013TSM | Transportation Manager | \$ | 81,655.00 | \$ | 21,908.60 | 26.83% | |
| 025NSS | Network Support Specialist | \$ | 65,454.00 | \$ | 20,994.41 | 32.08% | |
| 031CDP | CED Planner | \$ | 376,527.00 | \$ | 57,400.10 | 15.24% | Position is currently vacant. |
| 034APS | Adult Protective Services Spec | \$ | 770,755.00 | \$ | 254,447.27 | 33.01% | |
| 037DTC | Diversion & Transition Coord | \$ | 201,122.00 | \$ | 61,782.00 | 30.72% | |
| 037LCM | Lead Case Manager | \$ | 227,501.00 | \$ | 62,907.26 | 27.65% | |
| 045ISS | Information Support Specialist | \$ | - | \$ | 26,774.57 | 0.00% | Position is currently vacant. |
| 052ALO | Assistant Loan Officer | \$ | 50,079.00 | \$ | 13,320.03 | 26.60% | |
| 055SMS | Senior Meals Supervisor | \$ | 48,165.00 | \$ | 16,256.00 | 33.75% | |
| 055VSO | Veterans Service Officer | \$ | 44,634.00 | \$ | 17,433.44 | 39.06% | |
| 060FMC | Facility Maint. Coordinator | \$ | 52,425.00 | \$ | 16,086.08 | 30.68% | |
| 061LES | Lead Eligibility Specialist | \$ | 57,080.00 | \$ | 18,133.28 | 31.77% | |
| 064ADR | ADRC Specialist | \$ | 243,569.00 | \$ | 54,650.47 | 22.44% | |
| 064ALW | Asst. AFH Licensing Worker | \$ | 119,481.00 | \$ | 36,336.93 | 30.41% | |
| 067CEA | Confidential Executive Assist | \$ | 46,320.00 | \$ | 11,839.42 | 25.56% | |
| 073MRW | Medical Resource Worker | \$ | 42,358.00 | \$ | 13,143.38 | 31.03% | |
| 075LTB | Lead Trans Brokerage Spec. | \$ | 48,994.00 | \$ | 14,326.24 | 29.24% | |
| 075TBS | Transportation Brokerage Spec. | \$ | 359,544.00 | \$ | 85,859.43 | 23.88% | |
| 076IHA | In Home Assistant | \$ | 430,497.00 | \$ | 95,575.63 | 22.20% | |
| 082SMC | Senior Meals Coordinator | \$ | 40,885.00 | \$ | 12,567.90 | 30.74% | |
| 090RSM | Relief Site Manager | \$ | 25,000.00 | \$ | 8,378.07 | 33.51% | |
| 099EXH | Extra Hire | \$ | 162,405.00 | \$ | 16,796.57 | 10.34% | |
| 88MSM3 | Meal Site Manager 3 | \$ | 194,502.00 | \$ | 59,875.98 | 30.78% | |
| | PERSONNEL | \$ | 19,851,638.00 | \$ | 5,300,250.93 | 26.70% | |
| 000504 | Advertising | \$ | 20,590.00 | \$ | 9,751.90 | 47.36% | Large amount of vacant positions we are advertising for. |
| 000506 | Auto Expense | \$ | 17,000.00 | \$ | 1,667.92 | 9.81% | |
| 000510 | Bank Charges | \$ | 15,175.00 | \$ | 3,941.88 | 25.98% | |
| 000513 | Board/Comm/Meeting Expense | \$ | 32,250.00 | \$ | 746.88 | 2.32% | |
| 000516 | Computer Maintenance | \$ | 179,530.00 | \$ | 53,635.37 | 29.88% | |
| 000521 | Contract Administration | \$ | 1,500.00 | \$ | 477.40 | 31.83% | |
| 000522 | Contract Expense | \$ | 12,323,439.00 | \$ | 3,274,930.80 | 26.57% | |
| 000523 | Admin Contract Expense | \$ | 500,000.00 | \$ | 187,348.92 | 37.47% | |
| 000525 | Copying | \$ | 62,500.00 | \$ | 9,058.68 | 14.49% | |

| | | | | | |
|--------|-------------------------------|-------------------------|------------------------|---------------|--|
| 000531 | Dues and Memberships | \$ 31,615.00 | \$ 8,453.34 | 26.74% | |
| 000532 | Equipment Expense | \$ 1,000.00 | \$ - | 0.00% | |
| 000533 | Finance Indirect | \$ 568,185.00 | \$ 189,394.60 | 33.33% | |
| 000534 | Indirect Expense | \$ 1,198,046.00 | \$ 399,348.44 | 33.33% | |
| 000535 | Furniture & Fixtures | \$ 111,578.00 | \$ 7,174.23 | 6.43% | |
| 000537 | Insurance | \$ 76,763.00 | \$ 72,579.20 | 94.55% | Annual Insurance payment |
| 000540 | Interest Expense | \$ 16,000.00 | \$ 10,036.04 | 62.73% | Lending interest is higher than budgeted. |
| 000541 | Loan Legal Expense | \$ 50.00 | \$ - | 0.00% | |
| 000542 | Legal Services | \$ 38,500.00 | \$ 3,230.00 | 8.39% | |
| 000543 | Licenses and Fees | \$ 161,630.00 | \$ 70,584.19 | 43.67% | |
| 000546 | Loan Fees | \$ 3,100.00 | \$ 4,766.82 | 153.77% | Business Lending is processing more loans than budgeted. |
| 000549 | Maintenance and Repair | \$ 103,000.00 | \$ 15,813.86 | 15.35% | |
| 000550 | Marketing Expense | \$ 4,150.00 | \$ 2,808.65 | 67.68% | Various programs doing marketing and outreach |
| 000551 | Taxes | \$ 2,500.00 | \$ - | 0.00% | |
| 000553 | Loan Admin Exp | \$ 150,000.00 | \$ 29,638.93 | 19.76% | |
| 000555 | Postage | \$ 47,520.00 | \$ 10,741.30 | 22.60% | |
| 000558 | Printing | \$ 15,050.00 | \$ 2,487.38 | 16.53% | |
| 000561 | Rent | \$ 735,039.00 | \$ 243,044.49 | 33.07% | |
| 000564 | Resource Reserve | \$ 30,000.00 | \$ - | 0.00% | |
| 000567 | Supplies | \$ 85,050.00 | \$ 18,305.53 | 21.52% | |
| 000568 | Stipend | \$ 147,072.00 | \$ 36,708.97 | 24.96% | |
| 000570 | Technology Indirect | \$ 805,944.00 | \$ 268,628.28 | 33.33% | |
| 000573 | Telephone | \$ 131,820.00 | \$ 43,666.14 | 33.13% | |
| 000575 | Special Event Expense | \$ 20,000.00 | \$ - | 0.00% | |
| 000576 | Training | \$ 109,902.00 | \$ 17,360.94 | 15.80% | |
| 000577 | Volunteer Recognition | \$ 20,500.00 | \$ 6,810.78 | 33.22% | |
| 000578 | Meal Delivery Travel | \$ 68,000.00 | \$ 10,531.56 | 15.49% | |
| 000579 | Travel | \$ 115,350.00 | \$ 20,283.15 | 17.58% | |
| 000580 | Transfers Out | \$ 35,000.00 | \$ - | 0.00% | |
| 000582 | Utilities | \$ 65,000.00 | \$ 16,378.53 | 25.20% | |
| 000583 | Operating Contingency | \$ 8,141,672.00 | \$ - | 0.00% | |
| 000584 | Janitorial | \$ 90,600.00 | \$ 27,792.00 | 30.68% | |
| 000585 | Unappropriated EFB for future | \$ 4,852,567.00 | \$ - | 0.00% | |
| | MATERIALS AND SUPPLIES | \$ 31,134,187.00 | \$ 5,078,127.10 | 16.31% | |
| 000595 | Capital Purchase | \$ 283,000.00 | \$ - | 0.00% | |

| | | | | |
|--------|-----------------------|-------------------------|-------------------------|---------------|
| 000596 | Leasehold Improvement | \$ 112,393.00 | \$ - | 0.00% |
| | CAPITAL OUTLAY | \$ 395,393.00 | \$ - | 0.00% |
| 000598 | Principal Payment | \$ 43,333.00 | \$ - | 0.00% |
| 000599 | Interest Expense | \$ 5,157.00 | \$ 1,289.17 | 25.00% |
| | DEBT SERVICES | \$ 48,490.00 | \$ 1,289.17 | 2.66% |
| | Expense | \$ 51,429,708.00 | \$ 10,379,667.20 | 20.18% |
| | | \$ - | \$ 2,061,622.59 | 0.00% |