



Finance Committee Meeting Agenda Packet

July 20, 2017, 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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1400 Queen Ave SE • Suite 201 • Albany, OR 97322
(541) 967-8720 • FAX (541) 967-6123

**COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
July 20, 2017
1:00 p.m.**

Cascades West Center in Albany
1400 Queen Avenue SE
Albany, OR 97322

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

1. Minutes of Previous Meetings (Treasurer Bill Hall)
(1:00 – 1:05 p.m.)

Review of the May 18, 2017 Finance Committee minutes and the May 18, 2017 Budget Committee minutes. (Page 2, Page 5).

ACTION: Motion to approve the minutes of the May 18, 2017 Finance Committee meeting.

Motion to approve the minutes of the May 18, 2017 Budget Committee meeting.

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

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

ACTION: Information only.

3. Other Business
(1:15 – 1:20 p.m.)

4. Adjournment
(1:20 p.m.)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MEETING MINUTES
May 18, 2017**

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

STAFF: Executive Director Fred Abousleman; Deputy Director Lydia George; Finance Director Sue Forty; Community and Economic Development (CED) Director Phil Warnock; Senior and Disability Services (SDS) Program Manager Randi Moore; SDS Program Manager Jennifer Moore; Senior Accountant Janet Cline; and Administrative Assistant Jennifer Kelley.

The Oregon Cascades West Council of Governments' (OCWCOG) Budget Committee Meeting was called to order by Chair Bill Hall at 1:32 pm on May 18, 2017 at the Cascades West Center in Albany.

1. Minutes of the Previous Meeting

Mayor Biff Traber motioned to approve the minutes of the March 16, 2017 Finance Committee meeting, Councilor Bob Elliott seconded. Motion passed unanimously.

2. Financial Report

Finance Director Sue Forty stated that donation solicitations for the *Meals on Wheels* program have been successful so far, with approximately \$49,000 additional dollars having come in during the month of May.

Commissioner Anne Schuster asked whether the additional donations were a result of the mailer that recently went out. Finance Director Forty confirmed.

Mayor Traber clarified an inconsistent number in the OCWCOG Financial Update, under Snapshot. Finance Director Forty stated that in the Donations row under Fiscal Year (FY) 2017 Budget, the number should read 185,000 rather than 251,501.

Commissioner Schuster asked whether the dues increase has happened. Finance Director Forty stated that it has. Commissioner Schuster asked whether there had been any complaints regarding the increase. Finance Director Forty stated that there had not.

Commissioner Schuster asked whether all dues had been collected for the Special Projects Fund. Finance Director Forty stated that yes, funds had been received but they are for next year's budget. Executive Director Fred Abousleman clarified the schedule for discussing the Special Projects Fund.

3. Other Business

Finance Director Forty stated that OCWCOG has been working on revising reserve policies in order to create a larger reserve, and that revenue from larger programs could potentially be secured in order to increase the operational reserve.

Executive Director Abousleman stated that with the previous Executive Director, the Board had looked at reserves, and mandated a two-month wind-down reserve in order to have enough funds to shut down the facility if needed. Executive Director Abousleman stated that

he believes OCWCOG should have a larger operational reserve to maintain staffing in the case of a short-term funding problem.

Mayor Traber asked whether this reserve would be separate from the existing reserve. Executive Director Abousleman stated that there would only be one reserve; the existing reserve would be increased to be a six-month operational reserve that could act as a shut-down reserve if necessary.

Finance Director Forty stated that she is working on adding a small caveat to indirect funds, stipulating that reserves may be kept for research or other funding options.

Commissioner Hall stated that Lincoln County has a two-month reserve. However, with the current administration, the County has been wanting to increase to at least a three-month reserve; six months would be ideal.

Mayor Traber asked how OCWCOG plans to increase the reserve from two months to six, and whether programs would face revenue cuts to achieve this. Executive Director Abousleman stated that the increase would be phased in, and that programs would not be impacted. Executive Director Abousleman added that this increased reserve would protect the Board, as the Counties are responsible for our facilities, etc.

Councilor Dann Cutter asked for an estimated timeframe for the increase. Executive Director Abousleman stated that if funding remains the same, three to four years in order to not negatively impact programs. However, there is also the potential to look at grants or other opportunities to speed up the process.

Councilor Cutter asked whether it would be helpful for the Board to specify a minimum timeframe to achieve the increase, in order to not negatively impact programs, providing money is not coming from unanticipated sources such as grants. Commissioner Schuster stated that she didn't believe Finance Director Forty would let the increase negatively impact programs. Executive Director Abousleman stated that his preference would be to give the Board regular updates on the process, and the Board can then weigh in on whether the increase is happening on an appropriate timeframe.

Commissioner Schuster asked whether reserve funds could be used for matching to gain funding for programs. Executive Director Abousleman stated that currently they cannot, however OCWCOG has discussed the potential to do this if implemented in a cautious way.

Mayor Sharon Konopa stated that the reserve fund could potentially be used for building repairs. Executive Director Abousleman stated that OCWCOG has a building reserve, in addition to a five year facilities plan.

Executive Director Abousleman recommended building the reserve first, then discussing whether it could have additional uses.

Finance Director Forty stated that currently SDS has a separate 1.5 year wind-down plan.

Mayor Traber suggested that the reserve fund could be treated as a revolving loan fund with a clear payback period, with loan risk being reviewed on a case-by-case basis. Councilor Cutter stated that he would have concerns about loaning money, and then having a catastrophic event happen while funds were depleted. Mayor Traber responded that loans would be a small portion of the reserve, and that it would be good to start this before the six month reserve is built up, in order to help build the reserve more quickly.

The Board discussed potential loan options for reserve funds.

4. Adjournment

Chair Hall adjourned the meeting at 1:58 pm.

Minutes recorded by Jennifer Kelley.

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BUDGET COMMITTEE MEETING MINUTES
May 18, 2017**

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

STAFF: Executive Director Fred Abousleman; Deputy Director Lydia George; Finance Director Sue Forty; Community and Economic Development (CED) Director Phil Warnock; Senior and Disability Services (SDS) Program Manager Randi Moore; SDS Program Manager Jennifer Moore; Senior Accountant Janet Cline; and Administrative Assistant Jennifer Kelley.

The Oregon Cascades West Council of Governments' (OCWCOG) Budget Committee Meeting was called to order by Chair Bill Hall at 1:01 pm on May 18, 2017 at the Cascades West Center in Albany.

1. Minutes of the Previous Meeting

Mayor Biff Traber motioned to approve the minutes of the March 16, 2017 Budget Committee meeting, Councilor Dann Cutter seconded. Motion passed unanimously.

2. Public Comment

There was no public comment.

3. FY2017-2018 Work Program & Budget

Finance Director Sue Forty stated that there is very little change in this year's budget over last year's, indicating its sustainability. Notable changes include an additional \$2 million in program budgets, mainly from Coordinated Care Organizations (CCOs); a beginning fund balance due to projects not yet started; additional acronyms added; and two previous years of consolidated budgets to compare trends, as requested by Mayor Traber.

Commissioner Anne Schuster asked about community contracts, specifically what is included aside from CCOs. Finance Director Forty stated that Technology Services and Finance have contracts with communities to provide services; the *Hospital to Home* program is another; and there is a contract with Linn County for a specific initiative.

Councilor Bob Elliott motioned to recommend the approval of the *FY2017-2018 Work Program & Budget* to the Board of Directors, Commissioner Schuster seconded. The motion passed unanimously.

Commissioner Schuster motioned to approve the FY2017-2018 Official Budget and recommend the adoption of *Resolution #17-05-03 Agency Budget for Fiscal Year 2017-2018* to the Board of Directors.

Executive Director Fred Abousleman thanked staff and Board members for participation, and stated that each year OCWCOG tries to make the process go more smoothly. Executive Director Abousleman stated that this budget should be sustainable for this year, and possibly into the next.

4. **Other Business**

No other business was presented.

5. **Adjournment**

Chair Hall adjourned the meeting at 1:09 p.m.

Minutes recorded by Jennifer Kelley



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MEMORANDUM

DATE: July 20, 2017
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 May 31, 2017, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2017 Budget	March YTD	Percentage YTD	Prior Year YTD
Dues	251,501.00	261,025.29	103.79%	100.00%
Contracts	2,322,731.00	1,958,364.97	84.31%	50.43%
Grants	157,500.00	146,525.60	93.03%	91.38%
Donations	185,000.00	235,224.03	127.15%	60.35%
State Revenue	1,453,284.00	944,155.65	64.97%	76.24%
Federal Revenue	11,605,651.00	9,468,110.71	81.58%	80.50%
Coordinated Care	6,125,000.00	6,074,239.10	99.17%	103.25%
Total Income (all line items)	32,568,319.00	30,234,954.32	92.84%	86.42%
Total Payroll Expense	13,153,601.00	10,582,966.17	80.46%	74.24%
Contract Expense	7,826,679.00	7,357,604.95	94.01%	104.62%
Indirect Expense	1,851,207.00	1,695,917.53	91.67%	91.26%
Maintenance & Repair	197,061.00	71,684.65	36.38%	48.34%
Supplies	131,234.00	92,311.97	70.34%	55.76%
Telephone	216,306.00	177,174.35	81.91%	93.01%
Travel / Training	309,970.00	247,363.29	79.80%	67.00%
Total Expense (all line items)	32,568,319.00	22,079,372.52	67.79%	64.38%
Net Gain / (Loss)		8,155,581.80		

Fiscal Year (FY) FY2016 - 2017 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2016-2017 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a gain because Beginning Balance numbers are now included in the financials.
- b. All Member dues have been received and distributed. The revenue is higher due to the budget not being updated after the FY2016-2017 dues were approved.
- c. Contract revenue is on budget, the majority of contracts are billed quarterly. Billing for 4th quarter will be reflected on the June report.
- d. Grant revenue is on budget.
- e. Donations revenue is up, the organization is working on increasing community awareness about the needs of the programs. *Meals on Wheels'* 2nd direct mail campaign was a success.
- f. OCWCOG's State contracts percentages are low due to payments being received a month after billed. *Regional Park and Ride Plan*, *Safe Routes to School*, and *Regional Transportation Plan* projects are continuing to progress as we move through the remainder of the Fiscal Year.
- g. Federal revenue is low due to payments being received a month after billed.
- h. Coordinated Care revenue was adjusted due to the cost settlement reconciliation.

FY2016 - 2017 Financial Narrative (Personnel and Material & Supplies)

- a. OCWCOG's Personnel Expenses are trending up to the budgeted amounts due to filling vacant positions. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant to ensure we are utilizing funding 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 are being scheduled.
- e. OCWCOG continues to recognize savings due to the implementation of the centralized purchasing program.
- f. Telephone costs are low; this is a result of the Technology Services team researching more efficient services that have resulted in a reduction in cost.
- g. Travel/Training is on budget. Management staff continually review staff travel to ensure the best use of staff time and program expenses.

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

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended May 31, 2017

Revenues year to date under budget

Revenues year to date over budget

Percent of budget to date 91.67%

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 8,942.00	\$ 40,245.07	450.07%	RSVP and Wellness grant
000725	Beg Bal Restrict for Contracts	\$ 716,251.00	\$ 681,496.40	95.15%	
000735	Beg Bal-Restricted Reconcile	\$ 1,530,643.00	\$ 1,313,895.20	85.84%	
000740	Beg Bal-Restricted for Other	\$ 562,186.00	\$ 2,122,398.53	377.53%	Meal, meals reserve, building fund balances
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ 2,230,000.00	100.00%	
000750	Beg Bal-Unrestricted	\$ 2,165,082.00	\$ 1,765,007.23	81.52%	
000750	Beg Bal-Unrestricted	\$ -	\$ 30,000.00	0.00%	
000801	Dues	\$ 251,501.00	\$ 261,025.29	103.79%	
000802	Fees For Service	\$ 87,000.00	\$ 84,215.90	96.80%	
000803	Internal Transfer	\$ 1,863,093.00	\$ 1,699,830.94	91.24%	
000804	Miscellaneous Revenue	\$ 8,883.00	\$ 3,197.21	35.99%	This is for refunds and will not be measured
000805	Contract Revenue	\$ 2,322,731.00	\$ 1,958,364.97	84.31%	
000806	Grant Revenue	\$ 157,500.00	\$ 146,525.60	93.03%	
000807	Donations	\$ 185,000.00	\$ 235,224.03	127.15%	Due to the solicitation mailing and the Samaritan donation
000808	Interest Revenue	\$ 122,000.00	\$ 229,594.65	188.19%	Loan and bank interest were budgeted low and will exceed the budget
000809	Transfers In	\$ 232,987.00	\$ 41,624.96	17.87%	There is a budget item for the Lending Program to transfer funds in, if needed
000812	Sponsorship	\$ -	\$ 33,300.00	0.00%	
000820	Program Meals Revenue	\$ 165,000.00	\$ 142,965.14	86.65%	
000821	Program Fee For Service	\$ 500.00	\$ -	0.00%	
000822	Loan Packaging Fees	\$ 6,000.00	\$ -	0.00%	
000823	Program Income	\$ 602,885.00	\$ 548,445.39	90.97%	
000824	Lending Administration	\$ 90,000.00	\$ 118,627.48	131.81%	Additional revenue available for Lending Operations
000824	Match Revenue	\$ 70,200.00	\$ 55,850.68	79.56%	
000826	Borrowers Fees	\$ 1,000.00	\$ 1,124.75	112.48%	
000828	Service Fees	\$ 5,000.00	\$ 5,489.44	109.79%	This line item was budgeted too low and will exceed the budget
000840	Veterans	\$ 57,261.00	\$ 28,630.50	50.00%	Third quarter payment received June 30 working with Benton County on 4th quarter payment
000841	Oregon Project Independence	\$ 710,940.00	\$ 592,523.32	83.34%	
000843	ODOT	\$ 682,083.00	\$ 323,001.83	47.36%	ODOT Projects got started late
000844	Dept. Of Land Conservation Dev	\$ 3,000.00	\$ -	0.00%	
000846	Coordinated Care	\$ 6,125,000.00	\$ 6,074,239.10	99.17%	
000860	Economic Development Admin	\$ 75,000.00	\$ 56,250.00	75.00%	
000862	Older Americans Act	\$ 1,051,151.00	\$ 831,561.00	79.11%	
000863	Title XIX	\$ 9,841,500.00	\$ 8,146,000.99	82.77%	

000864	Federal Senior Meals	\$	340,000.00	\$	305,483.35	89.85%	
000865	USDA	\$	130,000.00	\$	108,081.00	83.14%	
000867	504 Program Revenue	\$	155,000.00	\$	12,373.37	7.98%	Lending is starting to see revenue from the Community Development Corporation
000869	Siletz Revenue	\$	13,000.00	\$	8,361.00	64.32%	Meals served to tribal clients reduced
	REVENUE	\$	32,568,319.00	\$	30,234,954.32	92.84%	
0001ED	Executive Director	\$	130,415.00	\$	120,697.06	92.55%	
000410	Leave Benefits	\$	493,092.00	\$	434,944.69	88.21%	
000420	Fringe Benefits	\$	2,794,228.00	\$	2,507,620.48	89.74%	
000425	PERS Benefits	\$	1,777,069.00	\$	1,162,139.95	65.40%	
000430	PERS Reserve	\$	-	\$	45,119.73	0.00%	
0004DD	Deputy Director	\$	98,412.00	\$	94,640.65	96.17%	
0004PD	Program Director	\$	273,961.00	\$	279,502.24	102.02%	
0010PM	CED Program Manager	\$	439,321.00	\$	346,649.38	78.91%	
0013PS	Program Supervisor	\$	453,613.00	\$	410,239.69	90.44%	
0016LO	Loan Officer	\$	68,869.00	\$	57,713.64	83.80%	
0019CA	Clerical Assistant	\$	14,104.00	\$	24,000.16	170.17%	Position was reclassified to full time
0019PM	Personnel Manager	\$	80,580.00	\$	72,638.52	90.14%	
0019TM	Technology Services Manager	\$	-	\$	28,883.79	0.00%	Newly hired, budgeted as Program Manager
0022SA	Senior Accountant	\$	58,947.00	\$	24,794.16	42.06%	Newly hired
0046CM	Case Manager	\$	1,981,955.00	\$	1,536,522.87	77.53%	
0053CC	Contracts Coordinator	\$	50,642.00	\$	46,038.12	90.91%	
0055CS	Clerical Supervisor	\$	102,901.00	\$	64,347.18	62.53%	
0060AS	Accounting Specialist	\$	50,573.00	\$	44,094.95	87.19%	
0064ES	Eligibility Specialist	\$	1,010,034.00	\$	779,386.35	77.16%	
0067EA	Executive Assistant	\$	47,987.00	\$	39,538.82	82.39%	
0070AC	Accounting Clerk II	\$	37,895.00	\$	11,494.88	30.33%	Position has been vacant
0076AA	Administrative Assistant	\$	440,215.00	\$	323,621.78	73.51%	
0085CS	Clerical Specialist	\$	216,370.00	\$	175,236.20	80.99%	
0085TS	Technology Support Specialist	\$	19,675.00	\$	-	0.00%	
0085WS	Workstation Support Specialist	\$	22,054.00	\$	35,176.24	159.50%	
013CDP	CED Planner II	\$	106,075.00	\$	-	0.00%	Reclassified to a Program Manager
013MDR	MPO Director	\$	94,161.00	\$	84,025.32	89.24%	
025NSS	Network Support Specialist	\$	74,635.00	\$	68,602.90	91.92%	
031CDP	CED Planner	\$	113,446.00	\$	112,991.15	99.60%	
034APS	Adult Protective Services Spec	\$	335,011.00	\$	277,728.38	82.90%	
037DTC	Diversion & Transition Coord	\$	190,905.00	\$	151,793.03	79.51%	
037LCM	Lead Case Manager	\$	149,616.00	\$	174,068.52	116.34%	
045ISS	Information Support Specialist	\$	61,339.00	\$	51,743.64	84.36%	
052ALO	Assistant Loan Officer	\$	34,478.00	\$	6,715.57	19.48%	Position is vacant
055VSO	Veterans Service Officer	\$	58,622.00	\$	52,937.82	90.30%	
060FMC	Facility Maint. Coordinator	\$	49,772.00	\$	45,693.08	91.80%	
061LES	Lead Eligibility Specialist	\$	31,083.00	\$	24,533.19	78.93%	
064ADR	ADRC Specialist	\$	214,978.00	\$	181,654.53	84.50%	

064ALW	Asst. AFH Licensing Worker	\$	87,229.00	\$	46,593.12	53.41%
067CEA	Confidential Executive Assist	\$	50,556.00	\$	45,576.46	90.15%
075LTB	Lead Trans Brokerage Spec.	\$	81,486.00	\$	34,428.49	42.25%
075TBS	Transportation Brokerage Spec.	\$	340,681.00	\$	267,542.89	78.53%
076CAA	Conf. Administrative Assistant	\$	-	\$	18,792.49	0.00%
082SMC	Senior Meals Coordinator	\$	41,917.00	\$	36,050.16	86.00%
090EXH	Extra Hire	\$	-	\$	-	0.00%
090RSM	Relief Site Manager	\$	15,210.00	\$	11,450.73	75.28%
099EXH	Extra Hire	\$	169,853.00	\$	55,526.12	32.69%
88MSM3	Meal Site Manager 3	\$	189,636.00	\$	169,477.05	89.37%
	PERSONNEL	\$	13,153,601.00	\$	10,582,966.17	80.46%

.5 FTE position is vacant

One position was reclassified to Program Supervisor

Have not had to utilize relief site managers much year to date

Have not utilized the extra hire funds budgeted

Expenses year to date over budget

000504	Advertising	\$	16,400.00	\$	14,319.41	87.31%
000506	Auto Expense	\$	13,500.00	\$	10,234.54	75.81%
000507	Bad Debt Expense	\$	-	\$	(84,000.00)	0.00%
000510	Bank Charges	\$	14,360.00	\$	12,934.64	90.07%
000513	Board/Comm/Meeting Expense	\$	52,500.00	\$	25,176.70	47.96%
000516	Computer Maintenance	\$	51,500.00	\$	113,201.41	219.81%
000519	Contingency	\$	-	\$	-	0.00%
000521	Contract Administration	\$	2,500.00	\$	1,467.00	58.68%
000522	Contract Expense	\$	7,826,679.00	\$	7,357,604.95	94.01%
000523	Admin Contract Expense	\$	415,284.00	\$	462,851.80	111.45%
000525	Copying	\$	85,630.00	\$	68,095.98	79.52%
000531	Dues and Memberships	\$	50,100.00	\$	43,402.49	86.63%
000532	Equipment Expense	\$	53,200.00	\$	379.98	0.71%
000533	Finance Indirect	\$	468,077.00	\$	429,070.70	91.67%
000534	Indirect Expense	\$	861,891.00	\$	790,080.24	91.67%
000535	Furniture & Fixtures	\$	5,500.00	\$	1,091.96	19.85%
000537	Insurance	\$	56,700.00	\$	58,230.00	102.70%
000540	Interest Expense	\$	12,000.00	\$	21,408.31	178.40%
000541	Janitorial Expense	\$	2,500.00	\$	-	0.00%
000542	Legal Services	\$	17,450.00	\$	8,555.85	49.03%
000543	Licenses and Fees	\$	70,914.00	\$	53,019.57	74.77%
000546	Loan Fees	\$	1,600.00	\$	526.30	32.89%
000549	Maintenance and Repair	\$	197,061.00	\$	71,684.65	36.38%
000550	Marketing	\$	10,000.00	\$	8,652.97	86.53%
000551	Taxes	\$	3,238.00	\$	3,212.70	99.22%
000552	Other Operating	\$	-	\$	730.38	0.00%
000553	Loan Admin Expo	\$	90,000.00	\$	120,882.88	134.31%
000555	Postage	\$	69,143.00	\$	66,220.58	95.77%
000558	Printing	\$	24,450.00	\$	6,059.78	24.78%
000561	Rent	\$	614,358.00	\$	562,183.58	91.51%

Replaced outdated computers within the replacement schedule, new servers, and new video conferencing equipment

Homecare workers contracts

One-time payment

USDA Loan interest, odd payment times

Additional revenue needed for Lending Operations

000564	Resource Reserve	\$	155,000.00	\$	6,186.69	3.99%	Agency has only used Medicaid match for the Veterans program to-date
000567	Supplies	\$	131,234.00	\$	92,311.97	70.34%	
000568	Stipend	\$	87,877.00	\$	71,562.28	81.43%	
000570	Technology Indirect	\$	521,239.00	\$	476,766.59	91.47%	
000573	Telephone	\$	216,302.00	\$	177,174.35	81.91%	
000576	Training	\$	87,250.00	\$	72,281.42	82.84%	<i>Foster Grandparent</i> and RSVP have additional volunteers creating a larger then anticipated expense
000577	Volunteer Recognition	\$	11,000.00	\$	19,100.28	173.64%	
000578	Meal Delivery Travel	\$	41,000.00	\$	37,211.71	90.76%	
000579	Travel	\$	181,720.00	\$	137,870.16	75.87%	
000580	Transfers Out	\$	88,665.00	\$	10,000.00	11.28%	
000582	Utilities	\$	72,871.00	\$	61,446.17	84.32%	Most transfers happen at the end of the Fiscal Year, if needed
000584	Janitorial	\$	46,760.00	\$	44,393.99	94.94%	
000585	Unappropriated EFB for future	\$	6,474,308.00	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	19,201,761.00	\$	11,433,584.96	59.54%	
000595	Capital Purchase	\$	151,575.00	\$	4,018.06	2.65%	
	CAPITAL OUTLAY	\$	151,575.00	\$	4,018.06	2.65%	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	18,049.00	\$	15,470.00	85.71%	
	DEBT SERVICES	\$	61,382.00	\$	58,803.33	95.80%	
	Expense	\$	32,568,319.00	\$	22,079,372.52	67.79%	
	NET GAIN/(LOSS)	\$	-	\$	8,155,581.80		

Notes



Cascades West Center
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