



Finance Committee Meeting Packet

January 19, 2023
1:30 pm - 2:00 pm

Attend In Person at Two Locations:

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

Cascade West Toledo Center, 203 N Main Street, Toledo, OR 97391

Or Attend Virtually:

[Click to Join Teams Meeting](#)

Next Finance Committee Meeting:
March 16, 2023 at 1:30 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.



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

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
January 19, 2023
1:30 – 2:00 pm**

Cascades West Albany Center
1400 Queen Avenue SE
Albany, OR 97322
Cascade West Toledo Center
203 N Main Street
Toledo, OR 97391

[Join Teams Meeting](#)

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

NOTE: Please contact Leah Snodgrass at 541.967.8720 or lsnodgrass@ocwcog.org, no later than noon on Wednesday, January 18, 2023, to confirm your attendance.

1. **Welcome and Introductions** (*Chair, Commissioner Pat Malone*)
(1:30 – 1:35 pm)

2. **Public Comment** (*Chair, Commissioner Pat Malone*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair, Commissioner Pat Malone*)
(1:40 – 1:45 pm)

Approval of the December 8, 2022, Finance Committee minutes. ([Page 3](#))

ACTION: Motion to approve Consent Calendar items.

4. **Financial Reports** (*Finance Director Marit Nelson*)
(1:45 pm– 1:50 pm)

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

ACTION: Information only.

5. **Other Business** (*Chair, Commissioner Pat Malone*)
(1:50 – 1:55 pm)

6. **Adjournment** (*Chair, Commissioner Pat Malone*)
(1:55 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
December 8, 2022
Via In Person and Teams Video and Audio Conferencing**

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County, CWACT;
Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger,
Linn County; and Mitzi Naucner, SSAC.

Absent: Mayor Chas Jones, Philomath; Mayor Alex Johnson II, Albany; Mayor Dean
Sawyer, Newport; Jan Molnar-Fitzgerald, DSAC; and Jesse Oakley, TBAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Technology
Services Director Jason Sele; Human Resources Manager Ryan Schulze;
Communications Officer Meg Walker; and Executive Assistant Leah
Snodgrass.

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Commissioner Hall filling in for Chair Malone on December 8, 2022, at 1:33 pm via Zoom Video and Audio Conferencing.

2. Public Comment

No comment.

3. Consent Calendar

Commissioner Hall moved to approve the Finance Committee meeting minutes from September 15, 2022. SSAC Chair Naucner seconded the motion. With no objections, the minutes were voted upon and approved.

4. Financial Reports

Finance Director Nelson summarized the financial update provided in the Finance Committee meeting packet starting on page six (6). Finance Director Nelson added in the detailed report she projected where trends are pointing the agency for the fiscal year. When comparing this year to last year, income is slightly below. Finance Director Nelson is not concerned, because there were some account receivables posted late. It is anticipated that there will be a finalized document with balances by the December 2022 calendar year end close.

Payroll expenses are slightly over versus last year and this is due to the timeliness of Cost of Living Adjustments (COLAs) posted on time.

There were no questions from the committee for Finance Director Nelson regarding the financial report.

5. Draft Finance Committee Bylaws

Finance Director Nelson directed the Committee's attention to the Draft Finance Committee Bylaws that are provided in the Finance Committee meeting packet starting on page twelve (12). Finance Director Nelson reminded the Finance Committee that all the OCWCOG Standing Committee are working on standardizing the bylaws including look and some language. There were no existing bylaws for the Finance Committee so this is the first draft being presented and would like the Committee's feedback.

SSAC Chair Naucier added that the bylaws look great so far but suggests a grammatic style change stating you can't have an "a" without a "b" following in the subparagraph bullets and proposes to remove the "a" if it is by itself or add a "b".

6. Other Business

No other business discussed.

7. Adjournment

Chair Malone adjourned the meeting at 1:45 p.m.

Meeting minutes taken by Leah Snodgrass.



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MEMORANDUM

DATE: January 19, 2023
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: OCWCOG Financial Update

Please find our snapshot, and Consolidated Revenue and Expense Statement, for period ending December 31, 2022. These are the most updated financial drafts available to us at this time. As the calendar year and quarter two of the fiscal year come to a close, these values will change slightly as we make the needed adjustments and updates. Now that we are halfway through the fiscal year, we are more fully aware of the funding we will earn and the projects we will be able to start and/or complete in the remaining months of the fiscal year. Our projections are based on those assumptions and in some cases are leading to budget adjustments in a supplemental budget. As always, it is our goal to provide information for review and discussion. Our department directors and program managers meet frequently to identify ways to better meet the needs of our consumers while working to maximize our budget dollars.

| | FY 2023 Budget | December 2022 | Percentage | FYE Projection |
|---------------------------------------|-----------------------|----------------------|-------------------|-----------------------|
| Dues | 342,387 | 332,105 | 97% | |
| Contract Revenue | 3,906,360 | 461,141 | 14% | |
| Grant Revenue | 341,494 | 214,818 | 63% | |
| Donations | 200,500 | 56,606 | 28% | |
| State Revenue | 2,792,567 | 529,445 | 19% | |
| Federal Revenue | 17,904,799 | 8,943,555 | 50% | |
| Coordinated Care | 7,715,000 | 4,532,008 | 61% | |
| Total Income (all line items) | \$ 57,160,554 | \$ 17,535,646 | 31% | 99% |
| | | | | |
| Total Payroll Expense | \$ 21,229,384 | \$ 8,940,134 | 42% | 85% |
| | | | | |
| Contract Expense | 13,881,585 | 6,048,286 | 44% | |
| Indirect Expense | 3,097,635 | 1,548,817 | 50% | |
| Maintenance & Repair | 191,900 | 61,478 | 32% | |
| Supplies | 101,675 | 47,149 | 46% | |
| Telephone | 181,618 | 71,844 | 40% | |
| Travel / Training | 260,220 | 103,426 | 40% | |
| Total Expense (all line items) | \$ 51,974,744 | \$ 18,080,296 | 35% | 77% |

Fiscal Year (FY) FY 2022-23 Financial Narrative

Please note that our detailed financial report again includes a column for projected fiscal year end values. These are estimates and are based on current trends and expectations we have for the last half of the fiscal year. We do our best through discussion, planning, and anticipation to forecast these values. But as always, these estimates are subject to change as the realities come to fruition.

Overall accrued income is sound at the halfway mark. There are some revenue transactions which are waiting for final closing on the 17th to be accrued. I have an expectation that our reimbursable quarterly billings will increase our total revenue for December by another \$500,000. Couple those values with the beginning fund balances we expect to recognize at audit completion, our trend is stable to the end of fiscal year. Current projections to June 30th have us attaining 99% of the revenue we budgeted.

The beginning fund balances will be finalized and rolled forward with completion of the audit. After Christmas, our auditor reached out to ask for an extension of time to complete the final product. Like the rest of us they have struggled with vacant positions and workload. A meeting is set to discuss timeline and expectations so that we are not pushing up against State's automatic extension date in March.

Personnel Expense continues to ebb and flow as we fill vacant positions, hire on new staff and our COG family changes. Total expenses through December are 42% of budgeted, which is 8% lower than where we would expect to find ourselves. Current expenditures coupled with our anticipated expenses for the rest of the fiscal year show us landing at about 85% of budgeted. There are no red flags at this time.

Additionally, our Materials and Supplies budget is 30% of budgeted for the year. Anticipated total utilization is 70% of budgeted expenses. HVAC unit upgrades are planned at the Albany building this spring as well as two software implementations and follow up to suggestions from the strategic plan. The back half of the fiscal year will be extremely busy for all of us as we make changes, perform set up, train staff, and finalize implementations of these projects. We are looking forward to realizing efficiencies and creating new energy as we push to the other side.

Overall, while revenue projections are slightly less than budgeted, expenditures are trending even lower. There is an anticipation that we could end the year at under 80% of budget. We will continue to monitor and update these projections for the remainder of the fiscal year as more information is known. As we begin to build next year's budget, these are factors we will also consider as we anticipate PERS and other benefits increases, long-term planning, and investment in our staff.

Please let me know if you have any questions.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended December 31, 2022

| | | | | 50.00% | Percent of budget to date | Projected FYE 2023 |
|---------|--------------------------------|--------------|--------------|--------|---|-----------------------|
| Acct No | Description | Budget | YTD Bal | | | |
| 000710 | Beg Bal-Restricted for Grants | \$ 15,000 | \$ - | 0.0% | Numbers will be finalized with audit | \$ 15,000 |
| 000725 | Beg Bal-Restrict for Contracts | \$ 5,475,883 | \$ - | 0.0% | Numbers will be finalized with audit | \$ 5,300,000 |
| 000740 | Beg Bal-Restricted for Other | \$ 3,089,088 | \$ - | 0.0% | Numbers will be finalized with audit | \$ 3,007,500 |
| 000745 | Beg Bal-Restrict Reserve | \$ 5,906,076 | \$ - | 0.0% | Numbers will be finalized with audit | \$ 5,900,000 |
| 000750 | Beg Bal-Unrestricted | \$ 4,634,176 | \$ - | 0.0% | Numbers will be finalized with audit | \$ 4,600,000 |
| 000801 | Dues | \$ 326,083 | \$ 316,290 | 97.0% | | \$ 316,290 |
| 000802 | Fees For Service | \$ 131,600 | \$ 47,298 | 35.9% | | \$ 113,515 |
| 000803 | Internal Transfer | \$ 3,102,636 | \$ 1,548,818 | 49.9% | | \$ 3,097,636 |
| 000804 | Miscellaneous Revenue | \$ 25,000 | \$ 10,455 | 41.8% | | \$ 15,000 |
| 000805 | Contract Revenue | \$ 3,906,360 | \$ 549,457 | 14.1% | | \$ 2,197,829 |
| 000806 | Grant Revenue | \$ 341,494 | \$ 214,818 | 62.9% | | \$ 429,636 |
| 000807 | Donations | \$ 200,500 | \$ 56,606 | 28.2% | | \$ 113,212 |
| 000808 | Interest Revenue | | | | Interest rate increased substantially from projection Will take place January | |
| | | \$ 220,732 | \$ 206,879 | 93.7% | | \$ 496,508 |
| 000809 | Transfers In | \$ 309,398 | \$ - | 0.0% | | \$ 309,398 |
| 000813 | Special Projects Dues | \$ 16,304 | \$ 15,815 | 97.0% | | \$ 15,815 |
| 000819 | Special Event Revenue | \$ 20,000 | \$ - | 0.0% | | \$ - |
| 000820 | Program Meals Revenue | \$ 160,000 | \$ 117,310 | 73.3% | | \$ 234,620 |
| 000823 | Program Income | \$ 691,308 | \$ 345,354 | 50.0% | | \$ 690,708 |
| 000824 | Match | \$ 35,600 | \$ 57,375 | 161.2% | | \$ 137,700 |
| 000826 | Borrowers Fees | \$ 7,000 | \$ 537 | 7.7% | | \$ 1,073 |
| 000827 | Loan Packaging Fees | \$ 7,750 | \$ 1,200 | 15.5% | | \$ 2,400 |
| 000828 | Service Fees | \$ 6,200 | \$ 2,140 | 34.5% | | \$ 5,135 |
| 000829 | Program Administration | \$ 120,000 | \$ 40,288 | 33.6% | | \$ 96,691 |
| 000840 | Veterans | \$ 114,000 | \$ 28,622 | 25.1% | | \$ 114,489 |
| 000841 | Oregon Project Independence | \$ 1,045,000 | \$ 302,621 | 29.0% | | \$ 1,210,484 |
| 000842 | OEDD/OECD | \$ 120,000 | \$ - | 0.0% | | \$ 60,000 |
| 000843 | ODOT | \$ 1,465,567 | \$ 186,404 | 12.7% | | \$ 745,616 |
| 000844 | Dept. of Land Conservation Dev | \$ 48,000 | \$ 11,798 | 24.6% | | \$ 47,192 |
| 000846 | Coordinated Care | \$ 7,410,000 | \$ 4,532,008 | 61.2% | | \$ 9,064,017 |
| 000848 | CCO Metrics Income | \$ 305,000 | \$ - | 0.0% | Year-End reconciliation | \$ 305,000 |

| | | | | | | |
|--------|----------------------------|---------------|--------------|-------|--|---------------|
| 000860 | Economic Development Admin | \$ 75,000 | \$ 18,750 | 25.0% | | \$ 75,000 |
| 000862 | Older Americans Act | \$ 1,223,000 | \$ 564,528 | 46.2% | | \$ 1,129,056 |
| 000863 | Title XIX | \$ 15,751,799 | \$ 8,005,311 | 50.8% | | \$ 16,010,621 |
| 000864 | Federal Senior Meals | \$ 650,000 | \$ 295,960 | 45.5% | | \$ 591,920 |
| 000865 | USDA | \$ 95,000 | \$ 33,979 | 35.8% | | \$ 81,550 |
| 000867 | Federal Match | \$ 100,000 | \$ 20,947 | 20.9% | | \$ 83,788 |
| 000869 | Siletz Revenue | \$ 10,000 | \$ 4,080 | 40.8% | | \$ 9,792 |

REVENUE

| | | | | | | |
|--|--|----------------------|----------------------|-------|---|---------------|
| | | \$ 57,160,554 | \$ 17,535,648 | 30.7% | Overall YTD is reasonable and projections point to positive trend | \$ 56,624,191 |
|--|--|----------------------|----------------------|-------|---|---------------|

| | | | | | | |
|--------|----------------------------|--------------|--------------|-------|--------------------------------|--------------|
| 000410 | Leave Benefits | \$ 740,288 | \$ 320,620 | 43.3% | | \$ 641,240 |
| 000420 | Fringe Benefits | \$ 1,074,691 | \$ 483,381 | 45.0% | | \$ 966,763 |
| 000421 | Insurance Benefits | \$ 3,728,922 | \$ 1,462,000 | 39.2% | | \$ 2,924,000 |
| 000425 | PERS Benefits | \$ 3,219,395 | \$ 1,398,380 | 43.4% | | \$ 2,796,759 |
| 000430 | PERS Reserve | \$ 250,151 | \$ 48,854 | 19.5% | | \$ 97,707 |
| 0001ED | Executive Director | \$ 163,922 | \$ 83,172 | 50.7% | | \$ 166,344 |
| 0004PD | Program Director | \$ 475,870 | \$ 199,192 | 41.9% | | \$ 398,385 |
| 0004TM | Technology Manager | \$ 5,640 | \$ 1,641 | 29.1% | | \$ 3,282 |
| 0010PM | Program Manager | \$ 247,752 | \$ 87,923 | 35.5% | | \$ 175,845 |
| 0013PS | Program Supervisor | \$ 918,136 | \$ 394,332 | 42.9% | | \$ 788,664 |
| 0015QA | QA & Improvement Manager | \$ 51,656 | \$ - | 0.0% | Project Manager Mid-Year Hire | \$ 25,828 |
| 0016LO | Loan Officer | \$ 71,368 | \$ - | 0.0% | | \$ - |
| 0019PM | Personnel Manager | \$ 115,985 | \$ 57,858 | 49.9% | | \$ 115,716 |
| 0022SA | Senior Accountant | \$ 51,973 | \$ 1,139 | 2.2% | Accounting Supervisor Dec hire | \$ 40,000 |
| 0046CM | Case Manager | \$ 2,971,415 | \$ 1,268,874 | 42.7% | | \$ 2,537,748 |
| 0053CC | Contracts Coordinator | \$ 122,728 | \$ 48,862 | 39.8% | | \$ 97,724 |
| 0055CS | Clerical Supervisor | \$ 269,074 | \$ 134,222 | 49.9% | | \$ 268,445 |
| 0058AP | Assistant Planner | \$ 114,927 | \$ 43,454 | 37.8% | | \$ 86,908 |
| 005PIO | Public Information Officer | \$ 72,747 | \$ 37,808 | 52.0% | | \$ 75,615 |
| 0060AS | Accounting Specialist | \$ 47,466 | \$ 22,622 | 47.7% | | \$ 45,244 |
| 0064ES | Eligibility Specialist | \$ 1,437,220 | \$ 599,996 | 41.7% | | \$ 1,199,992 |
| 0064MM | Money Management Coord | \$ 46,914 | \$ 23,580 | 50.3% | | \$ 47,160 |
| 0067EA | Executive Assistant | \$ 55,370 | \$ 25,995 | 46.9% | | \$ 51,990 |
| 0070AC | Accounting Clerk II | \$ 57,183 | \$ 15,381 | 26.9% | | \$ 30,762 |
| 0076AA | Administrative Assistant | \$ 471,107 | \$ 248,169 | 52.7% | | \$ 496,337 |
| 0076BO | Business Officer | \$ 68,968 | \$ 32,561 | 47.2% | | \$ 65,123 |
| 0085CS | Clerical Specialist | \$ 410,426 | \$ 152,163 | 37.1% | | \$ 304,326 |

| | | | | | | | | | |
|--------|--------------------------------|----|---------|----|---------|-------|--|----|---------|
| 0085SS | Software Support Specialist | \$ | - | \$ | 29,094 | 0.0% | | \$ | 58,189 |
| 0085WS | Workstation Support Specialist | \$ | 86,364 | \$ | - | 0.0% | | \$ | - |
| 013TSM | Transportation Manager | \$ | 87,237 | \$ | 27,289 | 31.3% | | \$ | 54,577 |
| 025NSS | Network Support Specialist | \$ | 204,327 | \$ | 77,490 | 37.9% | | \$ | 154,980 |
| 031CDP | CED Planner | \$ | 294,291 | \$ | 132,699 | 45.1% | | \$ | 265,398 |
| 034APS | Adult Protective Services Spec | \$ | 877,727 | \$ | 369,741 | 42.1% | | \$ | 739,482 |
| 037DTC | Diversion & Transition Coord | \$ | 275,149 | \$ | 134,675 | 48.9% | | \$ | 269,350 |
| 037LCM | Lead Case Manager | \$ | 214,084 | \$ | 79,303 | 37.0% | | \$ | 158,607 |
| 045ISS | Information Support Specialist | \$ | 66,371 | \$ | 23,648 | 35.6% | | \$ | 47,295 |
| 052ALO | Assistant Loan Officer | \$ | 56,895 | \$ | 25,122 | 44.2% | | \$ | 50,243 |
| 055VSO | Veterans Service Officer | \$ | 56,505 | \$ | 24,295 | 43.0% | | \$ | 48,590 |
| 060FMC | Facility Maint. Coordinator | \$ | 65,930 | \$ | 26,926 | 40.8% | | \$ | 53,852 |
| 061LES | Lead Eligibility Specialist | \$ | 62,165 | \$ | 31,037 | 49.9% | | \$ | 62,074 |
| 064ADR | ADRC Specialist | \$ | 180,261 | \$ | 98,013 | 54.4% | | \$ | 196,027 |
| 064ALW | Asst. AFH Licensing Worker | \$ | 125,240 | \$ | 59,640 | 47.6% | | \$ | 119,280 |
| 067CEA | Confidential Executive Assist | \$ | 73,025 | \$ | 29,238 | 40.0% | | \$ | 58,476 |
| 073MRW | Medical Resource Worker | \$ | 152,061 | \$ | 22,023 | 14.5% | | \$ | 44,045 |
| 075LTB | Lead Trans Brokerage Spec. | \$ | - | \$ | 26,272 | 0.0% | | \$ | 52,544 |
| 075TBS | Transportation Brokerage Spec. | \$ | 342,564 | \$ | 170,907 | 49.9% | | \$ | 341,814 |
| 076CSA | Case Aide | \$ | 211,618 | \$ | 96,293 | 45.5% | | \$ | 192,586 |
| 076IHA | In Home Assistant | \$ | 185,100 | \$ | 104,904 | 56.7% | | \$ | 209,808 |
| 082SMC | Senior Meals Coordinator | \$ | 44,520 | \$ | 35,780 | 80.4% | | \$ | 71,560 |
| 090RSM | Relief Site Manager | \$ | 39,940 | \$ | 11,645 | 29.2% | | \$ | 23,290 |
| 88MSM3 | Meal Site Manager | \$ | 251,690 | \$ | 111,922 | 44.5% | | \$ | 223,844 |

| | | | | | | | | | |
|--------|----------------------------|-----------|-------------------|-----------|------------------|---|---|-----------|-------------------|
| | | | | | 42.1% | Trending under budget current and FYE projections | | | |
| | PERSONNEL | \$ | 21,214,358 | \$ | 8,940,135 | | | \$ | 17,943,818 |
| 000504 | Advertising | \$ | 35,595 | \$ | 10,581 | 29.7% | | \$ | 25,394 |
| 000506 | Auto Expense | \$ | 17,000 | \$ | 800 | 4.7% | | \$ | 1,920 |
| 000510 | Bank Charges | \$ | 13,900 | \$ | 5,055 | 36.4% | | \$ | 12,132 |
| 000513 | Board/Comm/Meeting Expense | \$ | 37,100 | \$ | 17,865 | 48.2% | | \$ | 42,876 |
| 000516 | Computer Maintenance | \$ | 318,776 | \$ | 117,244 | 36.8% | | \$ | 300,000 |
| 000521 | Contract Administration | | | | | | Upfront expense to be allocated over time | | |
| | | \$ | 1,500 | \$ | 1,480 | 98.7% | | \$ | 3,552 |
| 000522 | Contract Expense | \$ | 13,881,585 | \$ | 6,048,286 | 43.6% | | \$ | 14,590,888 |
| 000523 | CEP Contract | \$ | 600,000 | \$ | 186,166 | 31.0% | | \$ | 446,799 |
| 000525 | Copying | \$ | 44,850 | \$ | 20,962 | 46.7% | | \$ | 50,309 |

| | | | | | | |
|--------|----------------------------------|----------------------|---------------------|-------|--|----------------------|
| 000531 | Dues and Memberships | | | 70.6% | One-time payments made annually as renewals are received | |
| | | \$ 78,820 | \$ 55,616 | | | \$ 75,000 |
| 000532 | Equipment Expense | \$ 1,000 | \$ - | 0.0% | | \$ - |
| 000533 | Finance Indirect | \$ 874,506 | \$ 437,253 | 50.0% | | \$ 874,505 |
| 000534 | Indirect Expense | \$ 1,247,625 | \$ 623,813 | 50.0% | | \$ 1,247,626 |
| 000535 | Furniture & Fixtures | \$ 119,800 | \$ 2,175 | 1.8% | | \$ 5,221 |
| 000537 | Insurance | \$ 82,604 | \$ 42,427 | 51.4% | | \$ 84,853 |
| 000540 | Interest Expense | \$ 20,000 | \$ 9,866 | 49.3% | | \$ 23,679 |
| 000542 | Legal Services | \$ 76,500 | \$ 875 | 1.1% | | \$ 31,100 |
| 000543 | Licenses and Fees | \$ 282,883 | \$ 96,723 | 34.2% | | \$ 275,000 |
| 000546 | Loan Fees | \$ 15,000 | \$ 497 | 3.3% | | \$ 1,194 |
| 000549 | Maintenance and Repair | \$ 94,000 | \$ 20,738 | 22.1% | | \$ 75,000 |
| 000550 | Marketing Expense | \$ 3,500 | \$ - | 0.0% | | \$ - |
| 000551 | Other Operating | \$ - | \$ 110 | 0.0% | | \$ 110 |
| 000553 | Loan Admin Exp | \$ 150,000 | \$ 34,465 | 23.0% | | \$ 82,716 |
| 000555 | Postage | \$ 56,828 | \$ 19,087 | 33.6% | | \$ 45,808 |
| 000558 | Printing | \$ 19,350 | \$ 6,807 | 35.2% | | \$ 16,337 |
| 000561 | Rent | \$ 683,179 | \$ 355,463 | 52.0% | | \$ 710,926 |
| 000564 | Resource Reserve | \$ 60,000 | \$ 10,473 | 17.5% | | \$ 25,136 |
| 000567 | Supplies | \$ 78,075 | \$ 40,342 | 51.7% | | \$ 96,821 |
| 000568 | Stipend | \$ 139,008 | \$ 23,479 | 16.9% | | \$ 56,351 |
| 000570 | Technology Indirect | \$ 975,504 | \$ 487,788 | 50.0% | | \$ 975,576 |
| 000573 | Telephone | \$ 181,618 | \$ 71,844 | 39.6% | | \$ 172,426 |
| 000575 | Special Event Expense | \$ 20,000 | \$ - | 0.0% | | \$ - |
| 000576 | Training | \$ 128,900 | \$ 39,220 | 30.4% | | \$ 94,129 |
| 000577 | Volunteer Recognition | \$ 23,970 | \$ 7,520 | 31.4% | | \$ 18,049 |
| 000578 | Meal Delivery Travel | \$ 53,000 | \$ 19,377 | 36.6% | | \$ 46,504 |
| 000579 | Travel | \$ 131,320 | \$ 64,206 | 48.9% | | \$ 128,413 |
| 000582 | Utilities | \$ 67,677 | \$ 25,385 | 37.5% | | \$ 60,924 |
| 000584 | Janitorial | \$ 97,900 | \$ 40,740 | 41.6% | | \$ 81,480 |
| | | | | | | |
| | MATERIALS AND SUPPLIES | \$ 20,712,873 | \$ 8,944,730 | 43.2% | Trending under budget current and FYE projections | \$ 20,778,753 |
| 000580 | Transfers Out | \$ 314,398 | \$ - | 0.0% | Will take place mid-year | \$ 314,398 |
| 000583 | Operating Contingency | \$ 8,839,264 | \$ - | 0.0% | | \$ - |
| | | | | | | |
| | TRANSFERS AND CONTINGENCY | \$ 9,153,662 | \$ - | 0.0% | | \$ 314,398 |

| | | | | | | | | | |
|--------|-----------------------|----|-------------------|----|-------------------|-------|---|----|-------------------|
| 000595 | Capital Purchase | \$ | 805,000 | \$ | 186,019 | 23.1% | Software purchases forthcoming | \$ | 772,037 |
| 000596 | Leasehold Improvement | \$ | 66,000 | \$ | 9,413 | 14.3% | | \$ | 60,000 |
| | CAPITAL OUTLAY | \$ | 871,000 | \$ | 195,432 | 22.4% | | \$ | 832,037 |
| | EXPENSE | | | | | 34.8% | Trending under budget current and FYE projections | | |
| | | \$ | 51,951,893 | \$ | 18,080,297 | | | \$ | 39,869,007 |
| | | | | | | | | \$ | 16,755,185 |