



Finance Committee Meeting Packet

May 16, 2024

1:30 pm - 2:00 pm

Attend In Person at
Toledo Cascades West Center,
203 North Main Street, Toledo OR 97391
Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee
Meeting: July 18, 2024
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
May 16, 2024
1:30 – 2:00 pm**

Albany Cascade Toledo Center
203 N Main St, 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 Angelykah Light at 541.405.8420 or alight@ocwcog.org no later than noon on Wednesday, May 15, 2024, to confirm your attendance.

1. **Welcome and Introductions** (*Chair Patrick Malone*)
(1:30 – 1:35 pm)

2. **Public Comment** (*Chair Patrick Malone*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair Patrick Malone*)
(1:40 – 1:45 pm)

Approval of the March 21, 2024, Finance Committee meeting minutes. ([Page 3](#))

ACTION: Motion to approve Consent Calendar items.

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

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

ACTION: Information only.

5. **Other Business** (*Chair Patrick Malone*)
(1:50 – 1:55 pm)

6. **Adjournment** (*Chair Patrick Malone*)
(1:55 pm)



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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MINUTES

March 21, 2024

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County; Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, Albany; Mayor Chas Jones, Philomath; Mitzi Naucner, SSAC Chair.

Absent: Mayor Rick Booth, Waldport; Jan Molnar-Fitzgerald, DSAC Chair; and Jesse Oakley, TBAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Technology Services (TS) Director Jason Sele; Human Resources (HR) Manager Ryan Schulze; Senior and Disabled Services (SDS) Director Randi Moore; Community and Economic Development (CED) Director Jaclyn Disney and Executive Assistant Angelykah Light.

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Chair Malone on March 21, 2024, at 1:32 pm via Teams Video and Audio Conferencing, and in-person attendees. Since everyone has met, introductions were skipped.

2. Public Comment

No comment.

3. Consent Calendar

Mayor Johnson moved to approve the Consent Calendar, which consisted of the Finance Committee meeting minutes from January 18, 2024. Mayor Jones seconded the motion. With no objections, the Consent Calendar was voted upon and approved.

4. Financial Reports

Finance Director Nelson referred to the memo provided prior to the meeting. The memo included the fiscal year snapshot, agency review and the expense statement for the period ending in February. Example reports in the budget and finance modules of Oracle NetSuite were included in the packet.

Finance Director Nelson stated the end of February marks roughly 2/3 through the fiscal year. Looking back on the last few years, revenue is within the historical range. Creating the invoice

structure for the OPI OAA funding is about one month behind. Budgets appear to be on target. This is our first year of the biennium contract, everything will be posted correctly through the end of the fiscal year. We will make sure we get all accruals included.

Finance Director Nelson stated she received draft audit financials. Some journal entry adjustments will need to take place. Beginning fund balances should be entered in for financial statements for the end of March.

The personal services line items are hitting at about 64%. This is below trend and was expected after completion of the COLA adjustment and the salary classification restructuring. Budgets are closer than previous years to the target. Materials and service expenditures are still trending under budget. The next budget and financial report will include additional expenditure for land and land maintenance.

Finance Director Nelson stated she will be working with the program managers and directors to adjust the level of detail provided in general ledgers. Some information will be moved in the next financial report because of the adjustments. Categorization will be standardized and changed for next year's budget to continue to be tidy.

Finance Director Nelson asked for questions or concerns about the snapshot and the example reports. Finance Director Marit stated the figures and data on the provided examples are entirely for experimentation and do not reflect the current financial situation. The detail are the true expenditures and reflect the current financials.

Chair Commissioner Malone asked Finance Director Nelson if there are any entries or lines that should be of concern.

Finance Director Nelson stated she has not seen any expenditures that are out of alignment in anything done in previous years. Any expected projects have been budgeted for. We have enough information to conclude we appear to look typical compared to previous years.

Chair Commissioner Malone inquired about page 9, the second line under finance interest revenue. Commissioner Malone questioned if the numbers in parentheses represent income.

Finance Director Nelson confirmed this is correct. In accounting, the revenues come in as positives. This revenue is a credit, indicated as a negative. Which may be alarming to see when dealing with large numbers, but you want these credits. And interest rate revenues are higher because the interest rate is higher than we predicted.

Chair Commissioner Malone asked the committee for additional questions.

With no additional questions, Mayor Johnson moved to approve forwarding the Financial Reports to the Full Board for approval. Commissioner Hall seconded the motion. With no objections, the motion to forward the financial reports to the Full Board was voted upon and approved.

5. Other Business

No other business was discussed.

6. Adjournment

Chair Malone adjourned the meeting at 1:43 pm.

Meeting minutes taken by Angelykah Light.



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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find attached the financial snapshot as well as the agency Revenue and Expense Statement for the period ending April 2024.

As of the end of this period, we are 83.3% of the way through the fiscal year.

Revenues include beginning balances from FYE 2023 as the audit has been completed and filed. AAMPO and CAMPO funds for STBG and Fund Exchange were received in March/April. Billings for SDS programs Title XIX and OAA/OPI are completed through February. The final billings for 3rd quarter 2024 are being reconciled and posted for final April close and will be reflected in year-end financials.

Programs have been very actively recategorizing their funding streams in the current fiscal year as we built the FY 2025 budget. We continue to meet frequently with Oracle and Community Service Consortium to check the progress of reports development and bug fixes specific to our agencies. We also have monthly meetings with our Customer Satisfaction Representative to measure the progress of the implementation and responses to issues.

Personal Services expenditures are 80% of budgeted for the year-to-date period. Based on this trend, we are projected to end the year at 76% of budgeted.

Materials & Services expenditures continue to trend under budget. This month we have incurred additional expenses for landscaping, pest control and other outdoor services. Currently, we are ~72% of total budget and projections put us ending the fiscal year at approximately 87%. We have gathered quotes for flooring and toilet replacement in several of the bathrooms in the Albany building. This could potentially be a project that we try to complete before the end of the fiscal year.

Implementation of Dayforce Human Resources software has been ongoing for the past few months. HR has been actively engaged in building out the system and providing employee and job data. Training for supervisors has also been taking place. Oracle NetSuite Payroll informational gathering kickoff recently took place. Finance is gathering information and assisting in building out the integration of the system within the GL. Target Go-Live is October.

	FY 2024 Budget	April 2024	Percentage
Dues	363,315	349,046	96%
State Contracts	18,442,146	14,972,075	81%
Donations	173,646	96,882	54%
Coordinated Care	14,000,000	11,361,835	39%
Total Income (all line items)	\$ 65,726,383	58,109,995	88.4%
Total Payroll Expense	\$ 22,270,532	\$17,887,603	80.3%
Professional Services	19,340,477	11,853,162	61%
Internal Service Charges	3,102,559	2,628,630	84%
Maintenance & Utilities	183,900	101,820	55%
Supplies (Meetings, Office)	165,300	122,445	74%
Travel / Training	306,500	287,777	94%
Total Expense (all line items)	\$54,958,423	\$39,378,974	71.7%

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

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
CWCOG GENERAL ADMINISTRATION							
<i>Human Resources</i>							
1011-101-40000	Beginning Balance	(15,979)	(38,898)	-	22,919	243.4%	
1011-101-42800	Internal service charges revenue	(577,900)	(481,583)	-	(96,317)	83.3%	
1011-101-46900	Misc Revenue	-	(134)	-	134		
1011-101-51000	Wages	301,072	295,437	-	5,635	98.1%	Addition of Contract HR Staff, Reimb in 1013-101
1011-101-52000	Benefits	193,912	194,811	-	(899)	100.5%	
					-		
1011-101-61100	Supplies	1,000	1,528	-	(528)	152.8%	One time additional expense
1011-101-61300	Equipment (non-capitalized)	500	1,843	-	(1,343)	368.5%	New Related to Add'l Contract HR Staff
1011-101-62100	Professional Services	-	19,884	-	(19,884)		Temp agency costs from fall quarter
1011-101-62110	Legal services	3,000	724	-	2,276	24.1%	
1011-101-62120	Marketing services	3,000	3,730	-	(730)	124.3%	Recruitments leveling out
1011-101-62130	Insurance services	-	900	-	(900)	0.0%	
1011-101-62210	Printing/copying	1,200	542	-	658	45.1%	
1011-101-62220	Postage	200	18	-	182	8.9%	
1011-101-62300	Software	50,800	12,074	-	38,727	23.8%	
1011-101-62400	Telephone/internet	1,000	72	-	928	7.2%	
1011-101-62500	Memberships/Dues	3,000	1,268	-	1,732	42.3%	
1011-101-62600	Travel and training	-	649	-	(649)	0.0%	
1011-101-62610	Trainers	9,500	1,595	-	7,905	16.8%	
1011-101-62621	Employee mileage	2,500	1,576	-	924	63.1%	
1011-101-62710	Rent expense	10,194	8,182	-	2,012	80.3%	
1011-101-70000	Capital	13,000	-	-	13,000	0.0%	
<i>Finance</i>							
1011-102-40000	Beginning Balance	(196,520)	(379,458)	-	182,938	193.1%	
1011-102-42800	Internal service charges revenue	(686,850)	(573,798)	-	(113,052)	83.5%	
1011-102-46100	Interest Revenue	(300,000)	(576,673)	-	276,673	192.2%	Interest rate higher than expected for FY
1011-102-46900	Misc Revenue	-	(220,623)	-	220,623	0.0%	
1011-102-51000	Wages	469,289	382,961	-	86,328	81.6%	
1011-102-52000	Benefits	333,574	260,923	-	72,651	78.2%	
1011-102-61100	Supplies	5,600	2,023	-	3,577	36.1%	
1011-102-61300	Equipment (non-capitalized)	4,684	7,560	-	(2,876)	161.4%	Unexpected computer replacment
1011-102-62100	Professional Services	100,000	143,192	-	(43,192)	143.2%	Additional support-software implementation
1011-102-62120	Marketing services	500	32	-	468	6.4%	
1011-102-62140	Banking services	12,000	6,418	-	5,582	53.5%	
1011-102-62210	Printing/copying	3,500	341	-	3,159	9.7%	
1011-102-62220	Postage	500	460	-	40	92.1%	
1011-102-62300	Software	68,600	124,646	-	(56,046)	181.7%	Additional licensing for finance software
1011-102-62400	Telephone/internet	2,000	953	-	1,047	47.6%	

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1011-102-62500	Memberships/Dues	1,000	2,313	-	(1,313)	231.3%	Agency Ethics Fee paid here
1011-102-62600	Travel and training	-	67	-	(67)		
1011-102-62610	Trainers	8,500	450	-	8,050	5.3%	
1011-102-62621	Employee mileage	5,000	388	-	4,612	7.8%	
1011-102-62622	Company automobile	-	305	-	(305)		
1011-102-62623	Other employee travel	-	78	-	(78)		
1011-102-62640	Employee travel meals	-	28	-	(28)		
1011-102-62710	Rent expense	18,623	16,407	-	2,216	88.1%	
1011-102-95000	Contingency	150,000	-	-	150,000	0.0%	
	General Administration		-	-	-		
1011-110-40000	Beginning Balance	(107,000)	(285,896)	-	178,896	267.2%	
1011-110-42100	Dues	-	(746)	-	746		
1011-110-42800	Internal service charges revenue	(845,000)	(707,109)	-	(137,891)	83.7%	
1011-110-43100	Contracts	(66,260)	-	-	(66,260)	0.0%	
1011-110-43500	Local	-	(49,695)	-	49,695		
1011-110-46900	Misc Revenue	(20,000)	(1,163)	-	(18,837)	5.8%	
1011-110-51000	Wages	416,753	290,572	-	126,181	69.7%	Vacant/reduced FTE in department
1011-110-52000	Benefits	244,531	201,427	-	43,104	82.4%	
1011-110-61100	Supplies	31,000	19,296	-	11,704	62.2%	
1011-110-61300	Equipment (non-capitalized)	3,250	3,775	1,940	(2,465)	175.8%	
1011-110-61400	Furniture	3,000	388	-	2,613	12.9%	
1011-110-62100	Professional Services	195,000	105,902	-	89,098	54.3%	
1011-110-62110	Legal services	35,000	29,591	-	5,409	84.5%	
1011-110-62120	Marketing services	3,000	4,587	-	(1,587)	152.9%	Meeting notices, banners, outreach materials
1011-110-62210	Printing/copying	2,000	602	-	1,398	30.1%	
1011-110-62220	Postage	300	75	-	225	25.1%	
1011-110-62300	Software	12,000	1,873	-	10,127	15.6%	
1011-110-62400	Telephone/internet	2,000	881	-	1,119	44.0%	
1011-110-62500	Memberships/Dues	6,000	4,259	-	1,741	71.0%	
1011-110-62600	Travel and training	-	7,458	-	(7,458)		
1011-110-62610	Trainers	21,000	2,990	-	18,010	14.2%	
1011-110-62621	Employee mileage	1,500	1,352	-	148	90.2%	
1011-110-62640	Employee travel meals	-	233	-	(233)		
1011-110-62710	Rent expense	11,926	15,993	-	(4,067)	134.1%	
1011-110-62900	Miscellaneous Expenses	-					
1011-110-95000	Contingency	50,000	-	-	50,000	0.0%	
1011-800-40000	Fund Balance-Special Dues	(80,815)	(83,860)	-	3,045	103.8%	

TECHNOLOGY SERVICES

Facilities

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1012-104-40000	Beginning Balance	(20,431)	(22,502)	-	2,071	110.1%	
1012-104-42800	Internal service charges revenue	(57,360)	(33,333)	-	(24,027)	58.1%	
1012-104-62700	Facility and Utilities	57,360	19,000	-	38,360	33.1%	
Technology							
1012-105-40000	Beginning Balance	(75,000)	(49,509)	-	(25,491)	66.0%	
1012-105-42200	Program revenue (including Fees)	-	20,380	-	(20,380)		
1012-105-42800	Internal service charges revenue	(980,000)	(786,852)	-	(193,148)	80.3%	
1012-105-43100	Contracts	-	(14,925)	-	14,925		
1012-105-43400	State	-	-	-	-		
1012-105-43500	Local	-	(14,953)	-	14,953		
1012-105-51000	Wages	481,301	473,726	-	7,575	98.4%	Additional Contract Staff, Reimb 1013-105
1012-105-52000	Benefits	268,715	287,092	-	(18,377)	106.8%	
1012-105-61100	Supplies	2,200	2,139	-	61	97.2%	
1012-105-61300	Equipment (non-capitalized)	65,595	82,445	33,968	(50,818)	177.5%	Computer replacement allocations
1012-105-61400	Furniture	300	-	-	300	0.0%	
1012-105-62100	Professional Services	30,000	1,260	10,569	18,171	39.4%	
1012-105-62110	Legal services	200	-	-	200	0.0%	
1012-105-62120	Marketing services	1,000	-	-	1,000	0.0%	
1012-105-62210	Printing/copying	300	25	-	275	8.5%	
1012-105-62220	Postage	100	8	-	92	7.5%	
1012-105-62300	Software	133,552	123,034	7,137	3,381	97.5%	
1012-105-62400	Telephone/internet	-	13,025	-	(13,025)		
1012-105-62600	Travel and training	-	7,965	-	(7,965)		
1012-105-62610	Trainers	5,000	5,980	-	(980)	119.6%	
1012-105-62621	Employee mileage	3,000	3,004	-	(4)	100.1%	
1012-105-62640	Employee travel meals	-	272	-	(272)		
1012-105-62710	Rent expense	39,737	33,210	-	6,527	83.6%	
1012-105-62720	Facility maintenance svcs	3,000	-	-	3,000	0.0%	
1012-105-70000	Capital	21,000	-	-	21,000	0.0%	
1012-105-77000	Software (multi-year)	-	2,519	118,561	(121,080)		Pending MS 365 Licenses-Program Allocation

BUSINESS SERVICES

Human Resources

1013-101-42200	Program revenue (including Fees)	-	(22,306)	-	22,306		3/31 Qtr End Billing in progress
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Technology

1013-105-40000	Beginning Balance	-	(31,869)	-	-		
1013-105-42200	Program revenue (including Fees)	(196,180)	(59,166)	-	(137,014)	30.2%	
1013-105-51000	Wages	116,880	-	-	116,880	0.0%	
1013-105-61300	Equipment (non-capitalized)	53,000	49,953	9,202	(6,154)	111.6%	Billable as requested by contract
1013-105-62100	Professional Services	-	3,804	279	(4,084)		

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1013-105-62220	Postage	-	237	-	(237)		
1013-105-62300	Software	23,000	27,938	3,022	(7,960)	134.6%	Billable as requested by contract
1013-105-62621	Employee mileage	3,300	568	-	2,732	17.2%	
1013-105-77000	Software (multi-year)	-	4,475	582	(5,057)		

FACILITIES SERVICES

Facilities Maintenance

1014-104-40000	Beginning Balance	(3,218,208)	(3,190,785)	-	(27,423)	99.1%	
1014-104-42800	Internal service charges revenue	(807,297)	(721,371)	-	(85,926)	89.4%	
1014-104-44100	Rents	-	(61,630)	-	61,630	0.0%	
1014-104-46900	Misc Revenue	(23,463)	-	-	(23,463)	0.0%	
1014-104-47000	Gain/Loss on sale of capital	-	(237)	-	237		
			-	-	-		
1014-104-51000	Wages	112,056	82,673	-	29,383	73.8%	
1014-104-52000	Benefits	61,494	56,459	-	5,035	91.8%	
			-	-	-		
1014-104-61100	Supplies	11,000	13,655	-	(2,655)	124.1%	
1014-104-61300	Equipment (non-capitalized)	4,684	1,890	6,429	(3,635)	177.6%	
1014-104-61400	Furniture	-	9,629	9,822	(19,451)		
1014-104-62100	Professional Services	136,200	66,620	-	69,580	48.9%	
1014-104-62120	Marketing services	-	96	-	(96)		
1014-104-62130	Insurance services	110,000	74,948	-	35,052	68.1%	
1014-104-62210	Printing/copying	165	142	-	23	85.9%	
1014-104-62220	Postage	240	69	-	171	28.9%	
1014-104-62300	Software	900	-	-	900	0.0%	
1014-104-62400	Telephone/internet	584	24	-	560	4.1%	
1014-104-62610	Trainers	2,000	-	-	2,000	0.0%	
1014-104-62621	Employee mileage	5,000	4,448	-	552	89.0%	
1014-104-62622	Company automobile	-	656	-	(656)		
1014-104-62700	Facility and Utilities	81,000	47,829	-	33,171	59.0%	
1014-104-62720	Facility maintenance svcs	75,000	52,977	9,975	12,048	83.9%	
1014-104-62721	Janitorial Service	85,000	60,305	-	24,695	70.9%	
1014-104-62731	Electricity	-	33,276	-	(33,276)		
1014-104-62732	Water/sewer	-	407	-	(407)		
			-	-	-		
1014-104-70000	Capital	2,531,925	2,225,334	-	306,591	87.9%	
			-	-	-		
1014-104-95000	Contingency	700,000	-	-	700,000	0.0%	
1014-104-98800	Transfer to fund 8000 (COG)	65,000	-	-	65,000	0.0%	

Facilities Equipment

1014-110-40000	Beginning Balance	(205,587)	(210,988)	-	5,401	102.6%	
1014-110-42800	Internal service charges revenue	(46,200)	(25,436)	-	(20,764)	55.1%	
1014-110-46900	Misc Revenue	-	(150)	-	150	0.0%	
1014-110-62210	Printing/copying	46,200	32,944	-	13,256	71.3%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
S&DS							
<i>Senior & Disabled Services</i>							
2020-300-40000	Beginning Balance	(1,510,650)	(1,492,875)	-	(17,775)	98.8%	
2020-300-42100	Dues	(238,000)	(238,005)	-	5	100.0%	
2020-300-42200	Program revenue (including Fees)	-	-	-	-		
2020-300-43200	FedDir	-	-	-	-		
2020-300-43300	FedInd	(234,739)	-	-	(234,739)	0.0%	
2020-300-43400	State	-	-	-	-		
2020-300-43500	Local	-	(13,064)	-	13,064		
2020-300-46200	Donations	-	-	-	-		
2020-300-46700	Matching Contributions	(40,000)	(27,947)	-	(12,053)	69.9%	
2020-300-46900	Misc Revenue	(4,461)	-	-	(4,461)	0.0%	
2020-300-51000	Wages	191,680	149,197	-	42,483	77.8%	
2020-300-52000	Benefits	109,439	97,391	-	12,048	89.0%	
			-	-	-		
2020-300-61100	Supplies	3,000	875	822	1,303	56.6%	
2020-300-61300	Equipment (non-capitalized)	-	5,180	-	(5,180)		
2020-300-61400	Furniture	3,000	-	1,925	1,075	64.2%	
2020-300-62100	Professional Services	-	10,763	-	(10,763)		Grant Writing Consultant
2020-300-62110	Legal services	60,000	15,000	-	45,000	25.0%	
2020-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2020-300-62210	Printing/copying	500	46	-	454	9.2%	
2020-300-62300	Software	4,000	-	5,840	(1,840)	146.0%	Captures funds 2021-2023
2020-300-62400	Telephone/internet	1,500	-	-	1,500	0.0%	
2020-300-62500	Memberships/Dues	60,000	56,107	-	3,893	93.5%	
2020-300-62600	Travel and training	-	7,408	-	(7,408)		
2020-300-62610	Trainers	15,000	4,310	-	10,690	28.7%	
2020-300-62621	Employee mileage	1,200	-	-	1,200	0.0%	
2020-300-62623	Other employee travel	-	46	-	(46)		
2020-300-62710	Rent expense	44,212	225,239	-	(181,027)	509.5%	Budget Allocation to other funds (2021-2023)
2020-300-62800	Internal service charges expenditure	28,367	-	-	28,367	0.0%	
2020-300-67000	Resource Reserves	40,000	38,467	-	1,533	96.2%	
			-	-	-		
2020-300-99000	Other Financing Uses	14,000	-	-	14,000	0.0%	
TITLE XIX							
2021-300-40000	Beginning Balance	(3,436,217)	(5,272,140)	-	1,835,923	153.4%	
2021-300-42200	Program revenue (including Fees)	(238,173)	-	-	(238,173)	0.0%	
2021-300-43300	FedInd	-	-	-	-		
2021-300-43400	State	(14,756,600)	(12,004,687)	-	(2,751,913)	81.4%	
2021-300-43500	Local						

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2021-300-51000	Wages	7,978,825	6,145,840	-	1,832,985	77.0%	
2021-300-52000	Benefits	5,028,410	4,355,566	-	672,844	86.6%	
2021-300-61100	Supplies	41,500	45,665	-	(4,165)	110.0%	
2021-300-61200	Supplies: Volunteer recognition	-	-	-	-		
2021-300-61400	Furniture	21,500	7,088	-	14,413	33.0%	
2021-300-62100	Professional Services	20,000	41,581	-	(21,581)	207.9%	Temp Agency Costs
2021-300-62110	Legal services	-	-	-	-		
2021-300-62120	Marketing services	2,300	2,139	-	161	93.0%	
2021-300-62210	Printing/copying	38,300	24,512	-	13,788	64.0%	
2021-300-62220	Postage	38,000	19,338	-	18,662	50.9%	
2021-300-62300	Software	63,745	6,015	-	57,730	9.4%	
2021-300-62400	Telephone/internet	90,000	30,588	-	59,412	34.0%	
2021-300-62500	Memberships/Dues	-	(3,000)	-	3,000		
2021-300-62600	Travel and training	-	33,205	-	(33,205)		
2021-300-62610	Trainers	14,000	3,534	-	10,466	25.2%	
2021-300-62621	Employee mileage	77,000	81,475	-	(4,475)	105.8%	
2021-300-62623	Other employee travel	-	-	-	-		
2021-300-62650	Employee lodging	-	-	-	-		
2021-300-62700	Facility and Utilities	-	17,975	-	(17,975)		
2021-300-62710	Rent expense	493,559	286,491	-	207,068	58.0%	
2021-300-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2021-300-62721	Janitorial Service	3,000	405	-	2,595	13.5%	
2021-300-62800	Internal service charges expenditure	2,041,899	1,712,676	-	329,223	83.9%	
2021-300-64300	Client Assist: Program wages	-	-	-	-		
2021-300-67000	Resource Reserves	-	-	-	-		
OAA							
2022-300-40000	Beginning Balance	(37,489)	(113,907)	-	76,418	303.8%	
2022-300-42200	Program revenue (including Fees)	(9,000)	-	-	(9,000)	0.0%	
2022-300-43300	FedInd	-	-	-	-		
2022-300-43400	State	(720,000)	(709,094)	-	(10,906)	98.5%	
2022-300-46210	Donations Received: Money	-	(284)	-	284		
2022-300-46900	Misc Revenue	(12,607)	-	-	(12,607)	0.0%	
			-	-	-		
2022-300-51000	Wages	167,814	174,183	-	(6,369)	103.8%	
2022-300-52000	Benefits	100,196	114,576	-	(14,380)	114.4%	
2022-300-61100	Supplies	3,565	327	-	3,238	9.2%	
2022-300-61300	Equipment (non-capitalized)	594	-	-	594	0.0%	
2022-300-62100	Professional Services	169,416	53,419	-	115,997	31.5%	
2022-300-62120	Marketing services	297	2,470	-	(2,173)	831.6%	
2022-300-62150	Grants to subrecipients	-	160,802	-	(160,802)		OAA Funds to Senior Centers
2022-300-62210	Printing/copying	684	375	-	309	54.8%	
2022-300-62220	Postage	238	-	-	238	0.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2022-300-62300	Software	936	-	-	936	0.0%	
2022-300-62400	Telephone/internet	1,337	73	-	1,264	5.5%	
2022-300-62600	Travel and training	-	4,481	-	(4,481)		
2022-300-62610	Trainers	1,188	-	-	1,188	0.0%	
2022-300-62621	Employee mileage	2,674	1,753	-	921	65.6%	
2022-300-62623	Other employee travel	-	-	-	-		
2022-300-62640	Employee travel meals	-	-	-	-		
2022-300-62650	Employee lodging	-	-	-	-		
2022-300-62700	Facility and Utilities		287	-	(287)		
2022-300-62710	Rent expense	6,601	5,985	-	616	90.7%	
2022-300-62800	Internal service charges expenditure	35,236	21,490	-	13,746	61.0%	
2022-300-64300	Client Assist: Program wages	-	-	-	-		
2022-300-64400	Client Assist: Support services	-	70,442	-	(70,442)		
			-	-	-		
2022-300-95000	Contingency	14,854	-	-	14,854	0.0%	
OPI							
2023-300-40000	Beginning Balance	(87,475)	(269,506)	-	182,031	308.1%	
2023-300-42200	Program revenue (including Fees)	-	(4,142)	-	4,142		
2023-300-43100	Contracts	-	(252,880)	-	252,880		Health Care Worker & Pilot program
2023-300-43300	FedInd	-	-	-	-		
2023-300-43400	State	(1,703,541)	(623,156)	-	(1,080,385)	36.6%	
2023-300-46210	Donations Received: Money	-	-	-	-		
2023-300-51000	Wages	397,053	406,424	-	(9,371)	102.4%	
2023-300-52000	Benefits	237,066	267,344	-	(30,278)	112.8%	
2023-300-61100	Supplies	8,435	73	-	8,362	0.9%	
2023-300-61300	Equipment (non-capitalized)	1,406	1,890	-	(484)	134.4%	
2023-300-62100	Professional Services	400,845	-	-	400,845	0.0%	
2023-300-62120	Marketing services	703	-	-	703	0.0%	
2023-300-62210	Printing/copying	1,616	1	-	1,615	0.1%	
2023-300-62220	Postage	562	391	-	171	69.5%	
2023-300-62300	Software	2,214	-	-	2,214	0.0%	
2023-300-62400	Telephone/internet	3,163	24	-	3,140	0.7%	
2023-300-62600	Travel and training	-	4,830	-	(4,830)		
2023-300-62610	Trainers	2,812	-	-	2,812	0.0%	
2023-300-62621	Employee mileage	6,326	6,183	-	143	97.7%	
2023-300-62650	Employee lodging	-	-	-	-		
2023-300-62700	Facility and Utilities	-	1,136	-	(1,136)		
2023-300-62710	Rent expense	15,617	16,893	-	(1,276)	108.2%	
2023-300-62800	Internal service charges expenditure	83,373	87,436	-	(4,063)	104.9%	
2023-300-64400	Client Assist: Support services	-	138,468	-	(138,468)		
			-	-	-		
2023-300-95000	Contingency	35,146	-	-	35,146	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
MEALS ON WHEELS							
2024-300-40000	Beginning Balance	(242,898)	(86,618)	-	(156,280)	35.7%	
2024-300-42200	Program revenue (including Fees)	(240,000)	(663,377)	-	423,377	276.4%	Reallocation/corrections with budget
2024-300-42800	Internal service charges revenue	-	-	-	-		
2024-300-43100	Contracts	-	-	-	-		
2024-300-43200	FedDir	(87,000)	-	-	(87,000)	0.0%	
2024-300-43300	FedInd	-	(11,741)	-	11,741		
2024-300-43400	State	(1,654,000)	(1,032,372)	-	(621,628)	62.4%	
2024-300-43500	Local	-	(24,750)	-	24,750		
2024-300-46200	Donations	-	(500)	-	500		
2024-300-46210	Donations Received: Money	(168,646)	(76,905)	-	(91,741)	45.6%	
2024-300-46240	Donations Received: Private Grants	(90,000)	(16,800)	-	(73,200)	18.7%	
2024-300-46700	Matching Contributions	(8,064)	(2,458)	-	(5,606)	30.5%	
2024-300-46900	Misc Revenue	(20,462)	(825)	-	(19,637)	4.0%	
2024-300-51000	Wages	543,078	434,451	-	108,627	80.0%	
2024-300-52000	Benefits	318,991	284,316	-	34,675	89.1%	
2024-300-61100	Supplies	8,500	7,836	-	664	92.2%	
2024-300-61200	Supplies: Volunteer recognition	13,000	747	-	12,253	5.7%	
2024-300-61300	Equipment (non-capitalized)	2,342	3,677	-	(1,335)	157.0%	
2024-300-62100	Professional Services	1,200,000	1,617,662	-	(417,662)	134.8%	Increasing utilization at meal sites/delivery
2024-300-62120	Marketing services	2,000	381	-	1,619	19.0%	
2024-300-62130	Insurance services	2,000	913	-	1,087	45.7%	
2024-300-62140	Banking services	1,000	422	-	578	42.2%	
2024-300-62210	Printing/copying	7,500	5,409	-	2,091	72.1%	
2024-300-62220	Postage	1,200	522	-	678	43.5%	
2024-300-62300	Software	7,750	-	-	7,750	0.0%	
2024-300-62400	Telephone/internet	15,000	12,421	-	2,579	82.8%	
2024-300-62500	Memberships/Dues	1,200	2,048	-	(848)	170.7%	
2024-300-62600	Travel and training	-	4,163	-	(4,163)		
2024-300-62610	Trainers	5,000	-	-	5,000	0.0%	
2024-300-62621	Employee mileage	-	16,239	-	(16,239)		
2024-300-62622	Company automobile	12,000	3,062	-	8,938	25.5%	
2024-300-62623	Other employee travel	16,000	-	-	16,000	0.0%	
2024-300-62630	Volunteer travel	24,000	10,682	-	13,318	44.5%	
2024-300-62650	Employee lodging	-	2,114	-	(2,114)		
2024-300-62700	Facility and Utilities	-	3,722	-	(3,722)		
2024-300-62710	Rent expense	44,171	38,489	-	5,682	87.1%	
2024-300-62720	Facility maintenance svcs	3,200	7,659	-	(4,459)	239.3%	
2024-300-62800	Internal service charges expenditure	206,305	174,788	-	31,517	84.7%	

SPECIAL CONTRACTS SDS

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2029-300-40000	Beginning Balance	(152,664)	(13,037)	-	(139,627)	8.5%	
2029-300-42100	Dues	-	-	-	-		
2029-300-42200	Program revenue (including Fees)	-	-	-	-		
2029-300-43100	Contracts	-	-	-	-		
2029-300-43300	FedInd	(125,000)	-	-	(125,000)	0.0%	
2029-300-43400	State	-	(226,044)	-	226,044		
2029-300-43500	Local	-	(91,856)	-	91,856		
2029-300-46900	Misc Revenue	(30,000)	-	-	(30,000)	0.0%	
2029-300-61100	Supplies	-	11,163	-	(11,163)		
2029-300-61300	Equipment (non-capitalized)	141,000	-	-	141,000	0.0%	
2029-300-62621	Employee mileage	-	3,075	-	(3,075)		
2029-300-95000	Contingency	11,907	-	-	11,907	0.0%	
			-	-	-		
			-	-	-		
COMMUNITY SERVICES							
2030-300-61100	Supplies	-	20	-	(20)		
2030-300-61300	Equipment (non-capitalized)	-	4,442	-	(4,442)		
2030-300-62120	Marketing services	-	30	-	(30)		
AMERICORP SENIORS							Total Budget Allocated to funds 2032-2034
2031-300-43200	FedDir	(567,258)	-	-	(567,258)	0.0%	
2031-300-46210	Donations Received: Money	(5,000)	-	-	(5,000)	0.0%	
2031-300-46240	Donations Received: Private Grants	(46,126)	-	-	(46,126)	0.0%	
2031-300-46700	Matching Contributions	(30,000)	-	-	(30,000)	0.0%	
2031-300-46900	Misc Revenue	(6,943)	-	-	(6,943)	0.0%	
2031-300-51000	Wages	231,090	177,080	-	54,010	76.6%	All Fund 2032-2034
2031-300-52000	Benefits	158,044	133,003	-	25,041	84.2%	
			-	-	-		
2031-300-61100	Supplies	5,500	-	-	5,500	0.0%	
2031-300-61200	Supplies: Volunteer recognition	13,000	-	-	13,000	0.0%	
2031-300-61300	Equipment (non-capitalized)	2,342	-	-	2,342	0.0%	
2031-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2031-300-62130	Insurance services	2,982	-	-	2,982	0.0%	
2031-300-62210	Printing/copying	1,800	-	-	1,800	0.0%	
2031-300-62220	Postage	1,400	-	-	1,400	0.0%	
2031-300-62300	Software	1,800	-	-	1,800	0.0%	
2031-300-62400	Telephone/internet	2,500	-	-	2,500	0.0%	
2031-300-62610	Trainers	7,500	-	-	7,500	0.0%	
2031-300-62621	Employee mileage	4,000	-	-	4,000	0.0%	
2031-300-62630	Volunteer travel	30,000	-	-	30,000	0.0%	
2031-300-62710	Rent expense	14,040	-	-	14,040	0.0%	
2031-300-62720	Facility maintenance svcs	500	-	-	500	0.0%	
2031-300-62800	Internal service charges expenditure	58,110	-	-	58,110	0.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
FOSTER GRANDPARENTS							
2032-300-43200	FedDir	-	(121,802)	-	121,802		
			-	-	-		
2032-300-61200	Supplies: Volunteer recognition	-	4,679	-	(4,679)		
2032-300-62100	Professional Services	-	209	-	(209)		
2032-300-62130	Insurance services	-	1,000	-	(1,000)		
2032-300-62210	Printing/copying	-	78	-	(78)		
2032-300-62500	Memberships/Dues	-	550	-	(550)		
2032-300-62600	Travel and training	-	29	-	(29)		
2032-300-62621	Employee mileage	-	1,030	-	(1,030)		
2032-300-62630	Volunteer travel	-	9,018	-	(9,018)		
2032-300-62640	Employee travel meals	-	336	-	(336)		
2032-300-62800	Internal service charges expenditure	-	7,887	-	(7,887)		
2032-300-64300	Client Assist: Program wages	150,000	51,866	-	98,134	34.6%	
RSVP							
2033-300-40000	Beginning Balance	(30,280)	(27,543)	-	(2,737)	91.0%	
2033-300-42200	Program revenue (including Fees)	-	(2,350)	-	2,350		
2033-300-43200	FedDir		(138,959)	-	138,959		
2033-300-43400	State	-	(36,809)	-	36,809		
2033-300-43500	Local	-	(14,000)	-	14,000		
2033-300-46100	Interest Revenue	-	(304)	-	304		
2033-300-46210	Donations Received: Money	-	(93)	-	93		
2033-300-61100	Supplies	-	1,839	-	(1,839)		
2033-300-61200	Supplies: Volunteer recognition	-	4,296	-	(4,296)		
2033-300-61300	Equipment (non-capitalized)	-	1,574	-	(1,574)		
2033-300-62100	Professional Services	-	7,065	-	(7,065)		
2033-300-62120	Marketing services	-	7,151	-	(7,151)		
2033-300-62130	Insurance services	-	289	-	(289)		
2033-300-62140	Banking services	-	799	-	(799)		
2033-300-62210	Printing/copying	-	2,521	-	(2,521)		
2033-300-62220	Postage	-	1,765	-	(1,765)		
2033-300-62300	Software	-	15,180	-	(15,180)		
2033-300-62400	Telephone/internet	-	79	-	(79)		
2033-300-62600	Travel and training	-	1,377	-	(1,377)		
2033-300-62621	Employee mileage	-	1,390	-	(1,390)		
2033-300-62622	Company automobile	-	61	-	(61)		
2033-300-62623	Other employee travel	-	4	-	(4)		
2033-300-62630	Volunteer travel	-	2,344	-	(2,344)		
2033-300-62640	Employee travel meals	-	26	-	(26)		
2033-300-62700	Facility and Utilities	-	530	-	(530)		
2033-300-62710	Rent expense	-	11,864	-	(11,864)		
2033-300-62800	Internal service charges expenditure	-	33,343	-	(33,343)		

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
SENIOR COMPANIONS							
2034-300-42200	Program revenue (including Fees)	-	(960)	-	960		
2034-300-46210	Donations Received: Money	-	(300)	-	300		
2034-300-43100	Contracts	-	(7,719)	-	7,719		
2034-300-43200	FedDir	-	(86,255)	-	86,255		
2034-300-61100	Supplies	-	343	-	(343)		
2034-300-61200	Supplies: Volunteer recognition	-	856	-	(856)		
2034-300-62100	Professional Services	-	252	-	(252)		
2034-300-62130	Insurance services	-	800	-	(800)		
2034-300-62210	Printing/copying	-	37	-	(37)		
2034-300-62621	Employee mileage	-	1,620	-	(1,620)		
2034-300-62630	Volunteer travel	-	14,175	-	(14,175)		
2034-300-62800	Internal service charges expenditure	-	6,537	-	(6,537)		
2034-300-64300	Client Assist: Program wages	-	26,902	-	(26,902)		
					-		
					-		
VETERANS							
2038-300-40000	Beginning Balance	(14,747)	2,319	-	(17,066)	-15.7%	
2038-300-42200	Program revenue (including Fees)	(207,500)	-	-	(207,500)	0.0%	
2038-300-43100	Contracts	-	(253,499)	-	253,499		
2038-300-43300	FedInd	-	-	-	-		
2038-300-43400	State	(114,112)	-	-	(114,112)	0.0%	
2038-300-46240	Donations Received: Private Grants	(4,000)	-	-	(4,000)	0.0%	
2038-300-46700	Matching Contributions	(44,000)	(27,951)	-	(16,049)	63.5%	
2038-300-46900	Misc Revenue	(70,564)	-	-	(70,564)	0.0%	
2038-300-51000	Wages	204,881	137,218	-	67,663	67.0%	
2038-300-52000	Benefits	137,866	109,357	-	28,509	79.3%	
2038-300-61100	Supplies	2,000	2,637	-	(637)	131.9%	
2038-300-61300	Equipment (non-capitalized)	7,026	3,427	-	3,599	48.8%	
2038-300-62100	Professional Services	500	142	-	358	28.4%	
2038-300-62110	Legal services	100	-	-	100	0.0%	
2038-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2038-300-62210	Printing/copying	850	2,253	-	(1,403)	265.0%	
2038-300-62220	Postage	75	70	-	5	93.7%	
2038-300-62300	Software	1,350	1,347	-	3	99.8%	
2038-300-62400	Telephone/internet	5,000	-	-	5,000	0.0%	
2038-300-62500	Memberships/Dues	600	250	-	350	41.7%	
2038-300-62610	Trainers	5,000	1,300	-	3,700	26.0%	
2038-300-62621	Employee mileage	500	1,638	-	(1,138)	327.5%	
2038-300-62640	Employee travel meals	-	345	-	(345)		
2038-300-62650	Employee lodging	-	1,431	-	(1,431)		
2038-300-62700	Facility and Utilities	-	437	-	(437)		
2038-300-62710	Rent expense	16,742	13,184	-	3,558	78.8%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2038-300-62721	Janitorial Service	3,000	510	-	2,490	17.0%	
2038-300-62800	Internal service charges expenditure	47,279	43,771	-	3,508	92.6%	
2038-300-95000	Contingency	21,155	-	-	21,155	0.0%	
SPECIAL CONTRACTS CSP							
2039-300-40000	Beginning Balance	(21,500)	(34,357)	-	12,857	159.8%	
2039-300-42200	Program revenue (including Fees)	-	(2,309)	-	2,309		
2039-300-43100	Contracts	(510,240)	-	-	(510,240)	0.0%	
2039-300-43400	State	-	-	-	-		
2039-300-43500	Local	-	(66,950)	-	66,950		
2039-300-46900	Misc Revenue	(6,206)	-	-	(6,206)	0.0%	
2039-300-51000	Wages	316,477	8,645	-	307,832	2.7%	Allocations moved Fund 2029-SDS
2039-300-52000	Benefits	236,757	5,364	-	231,393	2.3%	
2039-300-61100	Supplies	1,000	14	-	986	1.4%	
2039-300-61200	Supplies: Volunteer recognition		182	-	(182)		
2039-300-61300	Equipment (non-capitalized)	5,142	567	-	4,575	11.0%	
2039-300-62100	Professional Services	20,523	3,076	-	17,447	15.0%	
2039-300-62120	Marketing services	500	6,325	-	(5,825)	1265.1%	
2039-300-62130	Insurance services	500	-	-	500	0.0%	
2039-300-62210	Printing/copying	1,200	72	-	1,128	6.0%	
2039-300-62220	Postage	500	4	-	496	0.7%	
2039-300-62300	Software	2,250	5,280	-	(3,030)	234.7%	
2039-300-62400	Telephone/internet	2,200	127	-	2,073	5.8%	
2039-300-62610	Trainers	500	-	-	500	0.0%	
2039-300-62621	Employee mileage	2,500	1,816	-	684	72.6%	
2039-300-62622	Company automobile		27	-	(27)		
2039-300-62640	Employee travel meals	-	11	-	(11)		
2039-300-62700	Facility and Utilities	-	232	-	(232)		
2039-300-62710	Rent expense	2,653	1,394	-	1,259	52.5%	
2039-300-62800	Internal service charges expenditure	84,337	693	-	83,644	0.8%	
2039-300-95000	Contingency	13,571	-	-	13,571	0.0%	

COMMUNITY & ECONOMIC DEVELOPMENT

AAMPO

CED

2071-200-40000	Beginning Balance	(891,174)	(996,555)	-	105,381	111.8%	
2071-200-42200	Program revenue (including Fees)	-	(1,780,945)	-	1,780,945		Fund Exchange & STBG
2071-200-43400	State	(259,441)	(128,169)	-	(131,272)	49.4%	
2071-200-46900	Misc Revenue	(3,782)	-	-	(3,782)	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
2071-200-51000	Wages	128,707	92,434	-	36,273	71.8%	
2071-200-52000	Benefits	50,269	45,517	-	4,752	90.5%	
2071-200-61100	Supplies	1,500	1,700	-	(200)	113.3%	
2071-200-61300	Equipment (non-capitalized)	1,162	1,405	-	(243)	121.0%	
2071-200-62100	Professional Services	862,877	29,753	-	833,124	3.4%	
2071-200-62110	Legal services	500	-	-	500	0.0%	
2070-200-62120	Marketing services	-	380	-	(380)		
2071-200-62120	Marketing services	1,000	120	-	880	12.0%	
2071-200-62150	Grants to subrecipients		1,009,300	-	(1,009,300)		Cities of Albany & Millersburg COVID Funds
2071-200-62210	Printing/copying	1,000	118	-	882	11.8%	
2071-200-62220	Postage	250	9	-	241	3.8%	
2071-200-62300	Software	2,500	239	-	2,261	9.6%	
2071-200-62400	Telephone/internet	618	24	-	594	3.9%	
2071-200-62500	Memberships/Dues	1,000	634	-	366	63.4%	
2071-200-62600	Travel and training	-	916	-	(916)		
2071-200-62610	Trainers	4,000	235	-	3,765	5.9%	
2071-200-62621	Employee mileage	2,000	59	-	1,941	3.0%	
2071-200-62700	Facility and Utilities	-	1,152	-	(1,152)		
2071-200-62710	Rent expense	5,209	4,696	-	513	90.2%	
2071-200-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2071-200-62800	Internal service charges expenditure	31,805	25,314	-	6,491	79.6%	
2071-200-95000	Contingency	59,000	-	-	59,000	0.0%	
CAMPO							
2072-200-40000	Beginning Balance	(898,736)	(933,611)	-	34,875	103.9%	
2072-200-42200	Program revenue (including Fees)	-	(2,178,042)	-	2,178,042		Fund Exchange & STBG
2072-200-43400	State	(306,993)	(159,707)	-	(147,286)	52.0%	
2072-200-46900	Misc Revenue	(3,782)	-	-	(3,782)	0.0%	
2072-200-51000	Wages	135,706	101,857	-	33,849	75.1%	
2072-200-52000	Benefits	58,562	49,731	-	8,832	84.9%	
2072-200-61100	Supplies	1,500	1,814	-	(314)	120.9%	
2072-200-61300	Equipment (non-capitalized)	1,162	13,500	-	(12,338)	1161.8%	
2072-200-62100	Professional Services	877,877	39,180	-	838,697	4.5%	
2072-200-62110	Legal services	500	-	-	500	0.0%	
2072-200-62120	Marketing services	1,000	164	-	836	16.4%	
2072-200-62210	Printing/copying	1,000	96	-	904	9.6%	
2072-200-62220	Postage	250	1	-	249	0.4%	
2072-200-62300	Software	2,500	659	-	1,841	26.4%	
2072-200-62400	Telephone/internet	700	-	-	700	0.0%	
2072-200-62500	Memberships/Dues	1,000	700	-	300	70.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2072-200-62600	Travel and training	-	563	-	(563)		
2072-200-62610	Trainers	4,000	1,185	-	2,815	29.6%	
2072-200-62621	Employee mileage	2,000	279	-	1,721	14.0%	
2072-200-62700	Facility and Utilities	-	1,103	-	(1,103)		
2072-200-62710	Rent expense	8,374	9,370	-	(996)	111.9%	
2072-200-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2072-200-62721	Janitorial Service	2,200	420	-	1,780	19.1%	
2072-200-62800	Internal service charges expenditure	31,805	25,314	-	6,491	79.6%	
2072-200-95000	Contingency	78,375	-	-	78,375	0.0%	

TRANSPORTATION PLANNING

Budget Allocation for both 2077 & 2078

2077-200-40000	Beginning Balance	(99,938)	177,223	-	(277,161)	-177.3%	
2077-200-42100	Dues		(24,400)	-	24,400		
2077-200-42200	Program revenue (including Fees)	-	(88,888)	-	88,888		
2077-200-43100	Contracts	(312,025)	-	-	(312,025)	0.0%	
2077-200-43200	FedDir	(375,000)	-	-	(375,000)	0.0%	
2077-200-43400	State	(3,005,000)	(66,330)	-	(2,938,670)	2.2%	
2077-200-43500	Local	(225,000)	(55,190)	-	(169,810)	24.5%	
2077-200-46700	Matching Contributions	(600,000)	-	-	(600,000)	0.0%	
2077-200-46900	Misc Revenue	(8,611)	-	-	(8,611)	0.0%	
2077-200-51000	Wages	516,287	154,726	-	361,561	30.0%	
2077-200-52000	Benefits	265,162	88,133	-	177,029	33.2%	
2077-200-61100	Supplies	3,500	1,618	-	1,882	46.2%	
2077-200-61300	Equipment (non-capitalized)	16,394	827	-	15,567	5.0%	
2077-200-62100	Professional Services	3,582,500	236,799	-	3,345,701	6.6%	
2077-200-62110	Legal services	1,000	228	-	773	22.8%	
2077-200-62120	Marketing services	1,500	148	-	1,353	9.8%	
2077-200-62210	Printing/copying	2,900	851	-	2,050	29.3%	
2077-200-62220	Postage	100	-	-	100	0.0%	
2077-200-62300	Software	4,695	642	-	4,053	13.7%	
2077-200-62400	Telephone/internet	2,394	-	-	2,394	0.0%	
2077-200-62500	Memberships/Dues	3,000	250	-	2,750	8.3%	
2077-200-62600	Travel and training	-	492	-	(492)		
2077-200-62610	Trainers	10,000	3,230	-	6,770	32.3%	
2077-200-62621	Employee mileage	8,000	430	-	7,570	5.4%	
			-	-			
2077-200-62710	Rent expense	19,388	10,972	-	8,416	56.6%	
2077-200-62721	Janitorial Service	1,000	-	-	1,000	0.0%	
2077-200-62800	Internal service charges expenditure	123,267	5,699	-	117,568	4.6%	
2077-200-62700	Facility and Utilities		76	-	(76)		
2077-200-95000	Contingency	172,488	-	-	172,488	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
COMMUNITY PLANNING							Budget Allocation is in Fund 2077
2078-200-42100	Dues	(108,000)	(83,886)	-	(24,114)	77.7%	
2078-200-42200	Program revenue (including Fees)		(244,302)	-	244,302		
2078-200-43100	Contracts	-	(2,768)	-	2,768		
2078-200-43200	FedDir	-	(37,500)	-	37,500		
2078-200-43400	State	-					
2078-200-61100	Supplies	-	1,311	-	(1,311)		
2078-200-61300	Equipment (non-capitalized)	-	2,645	-	(2,645)		
2078-200-62100	Professional Services	-	142,152	-	(142,152)		
2078-200-62110	Legal services	-	463	-	(463)		
2078-200-62120	Marketing services	-	593	-	(593)		
2078-200-62210	Printing/copying	-	482	-	(482)		
2078-200-62220	Postage	-	12	-	(12)		
2078-200-62300	Software	-	84	-	(84)		
2078-200-62400	Telephone/internet	-	227	-	(227)		
2078-200-62600	Travel and training	-	1,435	-	(1,435)		
2078-200-62610	Trainers	-	4	-	(4)		
2078-200-62621	Employee mileage	-	411	-	(411)		
2078-200-62700	Facility and Utilities	-	835	-	(835)		
2078-200-62710	Rent expense	-	5,066	-	(5,066)		
2078-200-62721	Janitorial Service	-	165	-	(165)		
2078-200-62800	Internal service charges expenditure	-	76,483	-	(76,483)		
RIDELINE							
2081-200-40000	Beginning Balance	(1,617,777)	(2,287,846)	-	670,069	141.4%	
2081-200-42100	Dues	-	(1,891)	-	1,891		
2081-200-42200	Program revenue (including Fees)	(12,000)	(58,079)	-	46,079	484.0%	
2081-200-43300	FedInd	(630,000)	-	-	(630,000)	0.0%	
2081-200-43400	State	(14,000,000)	(11,361,835)	-	(2,638,165)	81.2%	
2081-200-43500	Local	(252,000)	-	-	(252,000)	0.0%	
2081-200-46900	Misc Revenue	-	(876)	-	876		
2081-200-51000	Wages	983,832	753,288	-	230,544	76.6%	
2081-200-52000	Benefits	657,364	578,546	-	78,818	88.0%	
2081-200-61100	Supplies	8,000	6,250	-	1,750	78.1%	
2081-200-61300	Equipment (non-capitalized)	13,710	16,779	-	(3,069)	122.4%	
2081-200-61400	Furniture	5,000	-	-	5,000	0.0%	
2081-200-62100	Professional Services	12,000,000	9,316,964	-	2,683,036	77.6%	
2081-200-62110	Legal services	2,000	-	-	2,000	0.0%	
2081-200-62120	Marketing services	1,500	251	-	1,249	16.7%	
2081-200-62140	Banking services	1,000	686	-	314	68.6%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2081-200-62210	Printing/copying	8,000	4,047	-	3,953	50.6%	
2081-200-62220	Postage	10,000	3,566	-	6,434	35.7%	
2081-200-62300	Software	174,280	50,000	-	124,280	28.7%	
2081-200-62400	Telephone/internet	10,000	3,341	-	6,659	33.4%	
2081-200-62500	Memberships/Dues	500	1,580	-	(1,080)	316.0%	
2081-200-62600	Travel and training	-	11,548	-	(11,548)		
2081-200-62610	Trainers	30,000	345	-	29,655	1.1%	
2081-200-62621	Employee mileage	2,000	419	-	1,581	20.9%	
2081-200-62700	Facility and Utilities	-	6,836	-	(6,836)		
2081-200-62710	Rent expense	55,786	47,767	-	8,019	85.6%	
2081-200-62800	Internal service charges expenditure	311,865	245,346	-	66,519	78.7%	
2081-200-67000	Resource Reserves	4,000	-	-	4,000	0.0%	
2081-200-95000	Contingency	615,163	-	-	615,163	0.0%	
2081-200-98282	Transfer to fund 2082	1,617,777	-	-	1,617,777	0.0%	
CED SPECIAL PROJECTS							
2082-200-40000	Beginning Balance	(111,085)	(134,385)	-	23,300	121.0%	
2082-200-48281	Transfer from fund 2081	(1,617,777)	-	-	(1,617,777)	0.0%	
2082-200-62610	Trainers	15,000	-	-	15,000	0.0%	
LENDING SERVICES ADMINISTRATION							
<i>Lending</i>							
5010-700-40000	Beginning Balance	(13,726)	5,347	-	(19,073)	-39.0%	
5010-700-42200	Program revenue (including Fees)	(51,120)	(22,178)	-	(28,942)	43.4%	
5010-700-42800	Internal service charges revenue	(150,000)	(71,867)	-	(78,133)	47.9%	
5010-700-46900	Misc Revenue	-	-	-	-		
5010-700-51000	Wages	76,400	56,904	-	19,496	74.5%	
5010-700-52000	Benefits	41,000	32,841	-	8,159	80.1%	
5010-700-61100	Supplies	500	329	-	171	65.8%	
5010-700-61300	Equipment (non-capitalized)	1,000	185	-	816	18.5%	
5010-700-62100	Professional Services	35,000	11,124	-	23,876	31.8%	
5010-700-62120	Marketing services	1,800	308	-	1,492	17.1%	
5010-700-62140	Banking services	3,332	-	-	3,332	0.0%	
5010-700-62210	Printing/copying	1,500	154	-	1,346	10.3%	
5010-700-62220	Postage	600	78	-	522	13.0%	
5010-700-62300	Software	3,450	1,688	-	1,763	48.9%	
5010-700-62400	Telephone/internet	1,500	24	-	1,476	1.6%	
5010-700-62600	Travel and training	-	559	-	(559)		
5010-700-62610	Trainers	1,500	-	-	1,500	0.0%	
5010-700-62621	Employee mileage	500	518	-	(18)	103.5%	
5010-700-62623	Other employee travel	-	-	-	-		
5010-700-62700	Facility and Utilities	-	328	-	(328)		

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
5010-700-62710	Rent expense	2,753	2,646	-	107	96.1%	
5010-700-62800	Internal service charges expenditure	18,911	26,687	-	(7,776)	141.1%	
5010-700-64200	Client Assist: Lending programs	100	-	-	100	0.0%	
5010-700-95000	Contingency	25,000	-	-	25,000	0.0%	
LENDING PROGRAMS-LOAN DISBURSMENTS							
5020-700-40000	Beginning Balance	(524,345)	(1,192,790)	-	668,445	227.5%	
BEGRLF							
5021-700-46100	Interest Revenue	-	(100)	-	100		
5021-700-62140	Banking services	-	527	-	(527)		
RDF 1-3							
5022-700-42200	Program revenue (including Fees)	-	(5,091)	-	5,091		
5022-700-46100	Interest Revenue	-	(589)	-	589		
5022-700-46110	Lending Program Interest revenue	-	(28,132)	-	28,132		
5022-700-62100	Professional Services	-	132	-	(132)		
5022-700-92000	Debt Interest	-	3,298	-	(3,298)		
RDF 4							
5023-700-42200	Program revenue (including Fees)	-	(273)	-	273		
5023-700-46100	Interest Revenue	-	(194)	-	194		
5023-700-46110	Lending Program Interest revenue	-	(2,743)	-	2,743		
5023-700-62100	Professional Services	-	278	-	(278)		
5023-700-92000	Debt Interest	-	2,631	-	(2,631)		
RMAP							
5024-700-46100	Interest Revenue	-	(28)	-	28		
5024-700-62100	Professional Services	-	152	-	(152)		
5024-700-62140	Banking services	-	1,320	-	(1,320)		
LINCOLN CO URA							
5025-700-42200	Program revenue (including Fees)	-	(4,867)	-	4,867		
5025-700-46100	Interest Revenue	-	(13,383)	-	13,383		
5025-700-62100	Professional Services	-	15	-	(15)		
5025-700-62140	Banking services	-	0	-	(0)		
5025-700-62210	Printing/copying	-	1	-	(1)		
CITY OF LINCOLN CITY							
5026-700-42200	Program revenue (including Fees)	-	(532)	-	532		
5026-700-46100	Interest Revenue	-	(4,734)	-	4,734		
5026-700-46110	Lending Program Interest revenue	-	(21,251)	-	21,251		
5026-700-62140	Banking services	-	0	-	(0)		
EDA RLF							
5027-700-42200	Program revenue (including Fees)	-	(6,160)	-	6,160		
5027-700-46100	Interest Revenue	-	(16,215)	-	16,215		
5027-700-46110	Lending Program Interest revenue	-	(26,586)	-	26,586		
5027-700-46900	Misc Revenue	-	(18)	-	18		
5027-700-62100	Professional Services	-	1,433	-	(1,433)		
5027-700-62140	Banking services	-	0	-	(0)		

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbrc</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
EDA RLF CARES							
5028-700-42200	Program revenue (including Fees)	-	(874)	-	874		
5028-700-46100	Interest Revenue	-	(19,251)	-	19,251		
5028-700-46110	Lending Program Interest revenue	-	(978)	-	978		
5028-700-62140	Banking services	-	0	-	(0)		
LINCOLN CO LOAN FUND							
5029-700-42200	Program revenue (including Fees)	-	(240)	-	240		
5029-700-46100	Interest Revenue	-	(12,730)	-	12,730		
5029-700-46110	Lending Program Interest revenue	-	(10,969)	-	10,969		
5029-700-62100	Professional Services	-	-	-	-		
5029-700-62140	Banking services	-	0	-	(0)		
BIF							
5030-700-46100	Interest Revenue	-	(3,217)	-	3,217		
5030-700-62100	Professional Services	-	-	-	-		
5030-700-62140	Banking services	-	0	-	(0)		
SBA 504							
5032-700-62210	Printing/copying	-	1	-	(1)		
RESERVE FUNDS							
8000-800-40000	Beginning Balance	(3,435,242)	(3,581,186)	-	145,944	104.2%	
8000-800-48000	Transfer In	(65,000)			(65,000)	0.0%	From 1014
8000-800-71000	Equipment	59,000	128,767	-	(69,767)	218.2%	
	TOTAL REVENUE		58,109,995				
	TOTAL EXPENDITURES		39,378,974				