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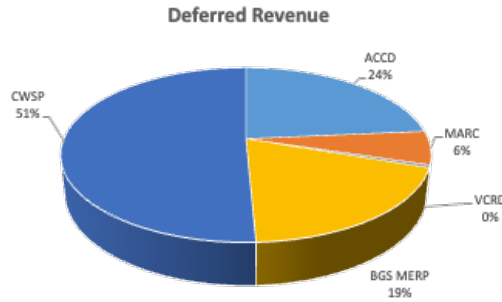
Date: July 31, 2024,
To: Executive Committee
From: The Ijaz Group, Contracted Accountant
Re: Financial Report as of 06/30/2024

☒ **ACTION REQUESTED:** Accept June 30, 2024, unaudited financial reports.

FY24 Summary: CVRPC's FY24 surplus is \$321,696 through June 30th, 2024. The fiscal year-to-date surplus is higher than the budget primarily due to the retention of FY24 Town Dues and the overallocation of Indirect costs. In FY23, CVRPC had a YTD surplus of \$47,640.80 through June 30th, 2023.

Balance Sheet

- **Assets** – Billing is substantially complete through 06/30/2024. Aging receivables are at \$274,514. Operating cash is \$108,176, whereas the Savings and CD balance is \$838,017 and Union Bank including Sweep balance is \$393,359 totaling the cash balance to \$1,339,553. CVRPC works to maintain at least \$100,000 in operating funds for cash flow purposes.
- **Current Liabilities** –
 - CVRPC maintained an average payable balance of \$44,517.
 - Accrued vacation and compensatory time balances are \$23,309.48 and \$3,493.72 respectively.
 - ACCD Deferred Income for FY24 stands at \$162,061. Other Deferred Income consists of MARC Brownfields \$42,339, VCRD – Climate Catalyst \$3,801, BGS MERP \$130,607.48, and CWSP Formula \$348,717. Total Deferred Revenue is \$687,526.



- *Equity* – Equity is assets minus liabilities – the company's value. CVRPC's Total Equity as of 06/30/2024 is \$875,359 and it was \$571,998 and \$714,020 on the same date in 2023 and 2022, respectively.
- *Surplus* of \$321,696 reflects retainage of some Town Dues earned in July 2023 and overallocation of indirect costs.

Budget vs. Actual (a.k.a. Profit & Loss Statement or Net Income Statement)

In reviewing Income and expenses through 06/30/2024, the benchmark used is a percentage of the budget expected to be earned/spent if all income/expenses were earned/spent equally over 12 months. The benchmark for 06/30 is 100%.

- *Income* – Total revenue stands at 62.55% earned, lower than the benchmark, which is primarily due to underperformance in the most significant revenue categories of Transportation and Natural resources.
- *Expenses* – Total expenses stand at 54.93%, about 45% below the benchmark. Wages, CVRPC's most significant expense, is also under budget at 84% of the budget.

Financial Statement Acronyms & Abbreviations Guide

604b	Planning funds originating in Section 604b of the federal Clean Water Act
ACCD	Vermont Agency of Commerce and Community Development
ARPA	American Rescue Plan Act (pandemic recovery funds)
BCRC	Bennington County Regional Commission
BMP	Best Management Practice
BGS MERP	Building and General Services: Municipal Energy Resilience Program
BWQC	Basin Water Quality Council
CCRPC	Chittenden County Regional Planning Commission
CD	Certificate of Deposit
CEDS	Comprehensive Economic Development Strategy
CVTA	Cross Vermont Trail Association
CW	Clean Water
CWSP	Clean Water Service Provider
DEC	Vermont Department of Environmental Conservation

DIBG	Design/Implementation Block Grant
DPS	Vermont Department of Public Safety
DCRA	Dependent Care Reimbursement Account
EAB	Emerald Ash Borer
EMPG	Emergency Management Performance Grant
EPA	US Environmental Protection Agency
ERP	Ecosystem Restoration Program
FICA	Federal Insurance Contributions Act (federal payroll tax)
GIS	Geographic Information Systems (computer mapping/analysis program)
GMCU	Green Mountain Credit Union
HMGP	Hazard Mitigation Grant Program
LCBP	Lake Champlain Basin Program
LCPC	Lamoille County Planning Commission
LGER	Local Government Expense Reimbursement
LEMP	Local Emergency Management Plan
LEPC SERC	Local Emergency Planning Committee 5's State Emergency Response Commission
LHMP	Local Hazard Mitigation Plan
MARC	Mount Ascutney Regional Commission (formerly Southern Windsor Co. RPC)
MPG	Municipal Planning Grant
MOA	Memorandum of Agreement (disaster response and recovery assistance)
MRGP	Municipal Roads General Permit
NBRC	Northern Borders Regional Commission
NCFCU	North Country Federal Credit Union
QAPP	Quality Assurance Project Plan
REMC	Regional Emergency Management Committee
RRPC	Rutland Regional Planning Commission
SW	Stormwater
SWCRPC	Southern Windsor County Regional Planning Commission
TBP	Tactical Basin Plan
TPI	VTrans Transportation Planning Initiative
VAPDA	Vermont Association of Planning & Development Agencies (RPCs together)
VCRD	Vermont Council on Rural Development
VOBCIT	Vermont Online Bridge & Culvert Inventory Tool
VOREC	Vermont Outdoor Recreation Economy Collaborative
VDT	Vermont Department of Taxes
VEM	Vermont Emergency Management
WBRD	Wrightsville Beach Recreation District

Central Vermont Regional Planning Commission
Balance Sheet
As of June 30, 2024

Jun 30, 24

ASSETS

Current Assets

Checking/Savings

1012 · Community National Bank (1801)	108,176.36
1013 · CNB ICS (1816)	593,092.98
1017 · Northfield Savings Bank (7906)	40,811.22
1026 · Union Bank (4794)	250,239.07
1027 · Union Bank ICS Clearing (4794)	143,120.13
1028 · NCFCU Share (1493)	7.30
1030 · Northfield Savings CD	204,105.74

Total Checking/Savings	1,339,552.80
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Accounts Receivable

1200 · Accounts Receivable	274,514.17
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Total Accounts Receivable	274,514.17
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Other Current Assets

1020 · Undeposited Funds	5,018.36
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Total Other Current Assets	5,018.36
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Total Current Assets	1,619,085.33
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Fixed Assets

1501 · Equipment	47,030.18
1502 · Equipment - Accum. Depreciation	(44,780.89)
1505 · Leasehold Improvements	2,597.07
1510 · Lease Asset - Facility	335,121.56
1511 · Lease Asset - Acc. Dep	(58,646.28)

Total Fixed Assets	281,321.64
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Other Assets

1301 · Prepaid Expenses	26,446.66
1320 · Deposits	4,415.00

Total Other Assets	30,861.66
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TOTAL ASSETS	1,931,268.63
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	44,517.07
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Total Accounts Payable	44,517.07
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Credit Cards

2030 · NCFCU VISA	292.99
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Central Vermont Regional Planning Commission

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
Total Credit Cards	292.99
Other Current Liabilities	
2102 · Accrued Vacation	23,309.48
2103 · Accrued Compensatory Time	3,493.72
2104 · Accrued 457 Retirement	1,462.10
2105 · Accrued Interest Payable	1,218.81
2200 · Deferred Income	
2201 · ACCD	
2214 · Housing Navigator	22,392.77
2217 · Pandemic Response	37,412.53
2219 · RPC Annual - FY24	102,255.27
Total 2201 · ACCD	<u>162,060.57</u>
2225 · MARC	42,339.04
2240 · VCRD - Climate Catalyst	3,801.18
2245 · BGS MERP Deferred Revenue	130,607.48
2250 · CWSP Formula Deferred Revenue	348,717.24
Total 2200 · Deferred Income	<u>687,525.51</u>
2302 · State withholding	6.64
2303 · HSA deductible withholding	1,058.00
2304 · Dependent Care Deductions	(0.10)
2306 · Pension Liability- Edward Jones	4,834.75
2309 · Lease Liability - Facility	288,190.58
Total Other Current Liabilities	<u>1,011,099.49</u>
Total Current Liabilities	<u>1,055,909.55</u>
Total Liabilities	<u>1,055,909.55</u>
Equity	
3100 · Unrestricted Net Position	444,974.11
3300 · Invested in Fixed Assets	11,191.60
3900 · Retained Earnings	97,497.18
Net Income	321,696.19
Total Equity	<u>875,359.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,931,268.63</u></u>

Central Vermont Regional Planning Commission

A/R Aging Summary

As of June 30, 2024

	Current	30-Jan-24	31-Mar-24	60	61 - 90	> 90	TOTAL	
NVDA								
Vulnerability Index Tool	325.71	94.63	-	-	-	-	420.34	
Total NVDA	325.71	94.63	-	-	-	-	420.34	
Neck of the Woods								
NBRC LDD	108.16	-	-	312.57	-	-	420.73	Pending First Invoice
Total Neck of the Woods	108.16	-	-	312.57	-	-	420.73	
Addison County Regional Commission								
Water Quality Project Development	1,685.84	3,473.57	-	-	2,104.49	-	7,263.90	Pending First Invoice
Total Addison County Regional Commission	1,685.84	3,473.57	-	-	2,104.49	-	7,263.90	
Preservation Trust of Vermont, Inc	-	-	-	-	-	-	-	
Building and General Services (BGS)								
Municipal Energy Resilience	1,323.20	5,772.15	-	-	4,236.01	-	11,331.36	Quarterly Covering in June Invoice
Total Building and General Services (BGS)	1,323.20	5,772.15	-	-	4,236.01	-	11,331.36	
Vermont Council on Rural Development.								
Community Visits	-	-	-	-	-	1,977.46	1,977.46	
Total Vermont Council on Rural Development.	-	-	-	-	-	1,977.46	1,977.46	
ACCD Parent								
ACCD	-	-	-	-	-	2,033.54	2,033.54	Underpayment of January Quarterly invoice
ACCD 21	-	-	-	-	-	-	-	
ACCD 22	-	-	-	-	-	0.01	0.01	
ACCD Parent - Other	-	-	-	-	-	-0.11	-0.11	
Total ACCD Parent	-	-	-	-	-	2,033.44	2,033.44	
Administration								
Administration	-	-	-	-	-	1,321.60	1,321.60	
Total Administration	-	-	-	-	-	1,321.60	1,321.60	
Barre City								
Housing Infill Study	-	1,599.28	-	-	689.99	6,944.28	9,233.55	Will invoice at contract end

Central Vermont Regional Planning Commission

A/R Aging Summary

As of June 30, 2024

							Milestone Invoicing -
Barre City LHMP 23	942.91	690.17	-	1,033.81	2,648.31	5,315.20	Invoice sent on 3/19
Total Barre City	942.91	2,289.45	-	1,723.80	9,592.59	14,548.75	
Berlin	-	-	-	-	-	-	
Cabot							
							Milestone Invoicing -
Cabot LHMP 23	-	-	25.61	8,264.31	1,449.78	9,739.70	Invoice sent on 04/17
Total Cabot	-	-	25.61	8,264.31	1,449.78	9,739.70	
CCRPC							
							Monthly Invoicing -
TOD Planning	2,106.11	2,576.11	-	2,179.58	-	6,861.80	June sent on 7/26
Clean Water							
TBP Implement	21.62	-	-	43.25	-	64.87	Quarterly invoicing
TBP Planning	424.62	1,485.68	-	1,288.55	-	3,198.85	
Total Clean Water	446.24	1,485.68	-	1,331.80	-	3,263.72	
Total CCRPC	2,552.35	4,061.79	-	3,511.38	-	10,125.52	
CVFiber - Fee for Service							
							Monthly invoicing -
CVF - Admin	237.8	-	-	-	-	237.8	June sent on 7/26
Total CVFiber - Fee for Service	237.8	-	-	-	-	237.8	
Department of Environmental Conservation							
CWSP Formula							
							Quarterly invoicing -
Administrative	15,407.36	-	8,194.56	-	-	23,601.92	June sent on August 1
Total CWSP Formula	15,407.36	-	8,194.56	-	-	23,601.92	
Upper Winooski							
Calais Moscow Woods	252.52	-	420.86	18.47	834.55	1,526.40	
Calais PO	1,436.56	-	533.09	1,159.22	224.46	3,353.33	
Woodbury Elem	-	-	-	-	106.61	106.61	
Upper Winooski - Other	17.89	-	-	-	-	17.89	
Total Upper Winooski	1,706.97	-	953.95	1,177.69	1,165.62	5,004.23	

Central Vermont Regional Planning Commission

A/R Aging Summary

As of June 30, 2024

CWSP Start-up						
O&M Start-up Activities	-	-	279.11	-	-	279.11 From April Monthly Invoicing - December invoice
Implementation Prep	-	-	-	-	1,051.36	1,051.36 sent on 02/07
Total CWSP Start-up	-	-	279.11	-	1,051.36	1,330.47
Moretown Elem SW Final Design	-	-	-	-	0.03	0.03
Plainfield Gully Construction	-	-	-	-	22,475.90	22,475.90
Total Department of Environmental Conservation	17,114.33	-	9,427.62	1,177.69	24,692.91	52,412.55
Department of Public Safety						
VDH						
Hot Weather Emergency	249.53	-	25.61	-	969.26	1,244.40 Milestone Invoicing - Invoice sent on 05/16
Total VDH	249.53	-	25.61	-	969.26	1,244.40
EMPG						
Technical Assistance	10,366.54	-	8,298.61	-	-	18,665.15 Quarterly invoicing - June sent on August 1
REMC	486.38	-	153.61	-	-	639.99
LEMP	614.39	-	563.2	0.01	-	1,177.60
Total EMPG	11,467.31	-	9,015.42	0.01	-	20,482.74
EMPG Supplemental						
WiFi	-	-	-	-	-0.01	-0.01
Total EMPG Supplemental	-	-	-	-	-0.01	-0.01
Total Department of Public Safety	11,716.84	-	9,041.03	0.01	969.25	21,727.13
East Montpelier						
East Montpelier LHMP 24	342.25	-	-	-	-	342.25
Total East Montpelier	342.25	-	-	-	-	342.25
EMPG						
EMPG 21						
Technical Assistance	-	-	-	-	0.01	0.01
Total EMPG 21	-	-	-	-	0.01	0.01
EMPG - Other	-	-	-	-	-0.04	-0.04

Central Vermont Regional Planning Commission

A/R Aging Summary

As of June 30, 2024

Total EMPG	-		-		-0.03	-0.03	
Friend of the Winooski River							
Water Wise Woodlands	-	-	-	-	3,752.32	3,752.32	
Total Friend of the Winooski River	-	-	-	-	3,752.32	3,752.32	
GIS Fee For Service	897.84	729.5	-	-	-	1,627.34	
Lamoille County PC							
							Quarterly Invoicing - May Invoice sent on
Flood Bylaw	417.22	3,007.06	-	1,413.29	-	4,837.57	06/19
Health Equity							
							Quarterly Invoicing - May Invoice sent on
Projects	-	361.08	-	5,239.36	-	5,600.44	06/19
Stipends	-	-	-	1,418.89	-	1,418.89	
Toolkit	-	-	-	314.73	-	314.73	
Total Health Equity	-	361.08	-	6,972.98	-	7,334.06	
Lamoille County PC - Other	-	-	-	-	-2.25	-2.25	
Total Lamoille County PC	417.22	3,368.14	-	8,386.27	-2.25	12,169.38	
Middlesex							
Middlesex LHMP 24	705.72	-	-	-	-	705.72	Milestone invoicing
Total Middlesex	705.72	-	-	-	-	705.72	
Misc Income	-	-	-	-	-1	-1	
Montpelier							
VOREC	-	-	-	-	-	-	
Total Montpelier	-	-	-	-	-	-	
Mount Ascutney Regional Commission							
Brownfields	-	-	-	-	10,070.50	10,070.50	
DIBG - Barre Auditorium SW Design	20,122.00	-	-	-	-	20,122.00	
DIBG - Moretown School SW Implementation	1,190.00	-	3,990.00	-	-	5,180.00	
Total Mount Ascutney Regional Commission	21,312.00	-	3,990.00	-	10,070.50	35,372.50	
Northwest Regional Comm'n							
NBRC Grant Admin							
CVTA - NBRC21GVT11	-	-	-	66.98	510.33	577.31	

Central Vermont Regional Planning Commission

A/R Aging Summary

As of June 30, 2024

						Milsetone Invoicing -
Waitsfield LHMP 23	1,865.02	-	1,027.31	-	-167.79	2,724.54 Invoice sent on 04/17
Total Waitsfield	1,865.02	-	1,027.31	-	-167.79	2,724.54
Washington	-	-	-	-	-0.5	-0.5
Waterbury						
						Milsetone Invoicing -
Waterbury LHMP 23	957	2,166.80	-	1,150.77	1,439.44	5,714.01 Invoice sent on 04/18
Total Waterbury	957	2,166.80	-	1,150.77	1,439.44	5,714.01
Worcester						
Worcester LHMP 24	1,680.86	576.14	-	-	-	2,257.00 Milestone invoicing
Total Worcester	1,680.86	576.14	-	-	-	2,257.00
TOTAL	114,665.80	22,857.45	37,359.66	31,192.31	68,438.95	274,514.17

Central Vermont Regional Planning Commission
Profit & Loss Budget vs. Actual
July 2023 through June 2024

Ordinary Income/Expense	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4100 · ACCD				
4101 · ACCD Direct	622,108.77	492,273.00	129,835.77	126.38%
Total 4100 · ACCD	622,108.77	492,273.00	129,835.77	126.38%
4200 · Community Development				
4220 · MARC Brownfields	86,089.84	50,000.00	36,089.84	172.18%
4230 · NBRC Grant Admin	577.31	3,700.00	-3,122.69	15.60%
4247 · LCPC- Health Equity	17,429.21	21,500.00	-4,070.79	81.07%
4248 · LCPC - Flood Bylaw	6,340.29	8,500.00	-2,159.71	74.59%
4249 · VCRD	4,691.83	7,500.00	-2,808.17	62.56%
4251 · TRORC	39,696.70	-	39,696.70	100.00%
4252 · ACRPC	5,192.54	-	5,192.54	100.00%
4254 · NRC CPRG Inventory	2,634.35	-	2,634.35	100.00%
4255 · NBRC LDD	420.73	-	420.73	100.00%
4200 · Community Development - Other	-	14,000.00	-14,000.00	0.00%
Total 4200 · Community Development	163,072.80	105,200.00	57,872.80	155.01%
4300 · Fee for Services				
4302 · Cross VT Trail	-	1,200.00	-1,200.00	0.00%
4304 · GIS Mapping	1,627.34	300	1,327.34	542.45%
4308 · WBRD Admin	4,000.00	5,000.00	-1,000.00	80.00%
4315 · CVFiber	1,501.23	2,400.00	-898.77	62.55%
4345 · Calais	1,619.60	998	621.6	162.29%
Total 4300 · Fee for Services	8,748.17	9,898.00	-1,149.83	88.38%
4400 · Municipal Contracts				
4431 · BC Road Erosion Inventory	-	818	-818	0.00%
4465 · Moretown School SW Final Design	-	-	-	0.00%
4470 · Town of Orange	1,447.49	-	1,447.49	100.00%
4471 · BGS - Municipal Energy	41,943.29	54,179.00	-12,235.71	77.42%
4472 · MPM Sidewalks Design	2,691.31	-	2,691.31	100.00%
4473 · LHMP 23	33,419.45	-	33,419.45	100.00%
4474 · Housing Infill Study	9,233.55	-	9,233.55	100.00%
4475 · LHMP 24	1,047.97	-	1,047.97	100.00%
4400 · Municipal Contracts - Other	2,574.75	3,500.00	-925.25	73.56%
Total 4400 · Municipal Contracts	92,357.81	58,497.00	33,860.81	157.89%
4500 · Natural Resources				
4501 · 604B Water Planning	5,181.00	5,181.00	-	100.00%
4516 · Tactical Basin Planning	26,039.20	19,900.00	6,139.20	130.85%
4519 · MARC Design Imp. Block Grant	383,672.33	326,514.00	57,158.33	117.51%
4522 · MARC Barre Auditorium SWD	26,569.80	37,793.00	-11,223.20	70.30%
4530 · DEC Plainfield Gully	20,329.64	38,893.00	-18,563.36	52.27%
4535 · DEC CWSP Start-up	15,389.39	102,082.00	-86,692.61	15.08%
4545 · DEC CWSP Formula	61,751.05	1,040,947.00	-979,195.95	5.93%
4565 · DEC Calais Moscow Woods	4,897.62	-	4,897.62	100.00%
4570 · Upper Winooski-Woodbury Calais	-	211,479.00	-211,479.00	0.00%
4575 · DEC Upper WinooskiWoodbury Elem	106.61	-	106.61	100.00%
4576 · ACRP Water Quality Project Dvp	7,263.90	-	7,263.90	100.00%
4577 · Vulnerability Index Tool	875.34	-	875.34	100.00%
Total 4500 · Natural Resources	552,075.88	1,782,789.00	-1,230,713.12	30.97%

Central Vermont Regional Planning Commission

Profit & Loss Budget vs. Actual

July 2023 through June 2024

4600 · Public Safety					
4602 · EMPG	66,009.98	58,375.00	7,634.98	113.08%	
4611 · VEM Emergency Operation MOA	-	600	-600	0.00%	
4630 · RRPC ARPA	418.21	2,526.00	-2,107.79	16.56%	
4635 · July 9, 2023 Event	18,819.59	-	18,819.59	100.00%	
4645 · VDH	1,244.40	-	1,244.40	100.00%	
4646 · Dec 18, 2023 Flooding	908.24	-	908.24	100.00%	
4647 · TRORC River Program	8,435.85	-	8,435.85	100.00%	
Total 4600 · Public Safety	95,836.27	61,501.00	34,335.27	155.83%	
4700 · Town Dues (Parent)					
4701 · Town Dues	86,984.66	86,985.00	-0.34	100.00%	
Total 4700 · Town Dues (Parent)	86,984.66	86,985.00	-0.34	100.00%	
4800 · Transportation					
4803 · Grants in Aid	-	200	-200	0.00%	
4804 · TPI	163,682.81	290,848.00	-127,165.19	56.28%	
4806 · TOD Planning	11,444.86				
4800 · Transportation - Other	-	16,667.00	-16,667.00	0.00%	
Total 4800 · Transportation	175,127.67	307,715.00	-132,587.33	56.91%	
4900 · Other Income					
4901 · Interest Income	16,867.16	1,600.00	15,267.16	1054.20%	
4905 · Dividend Income	2,125.72	372	1,753.72	571.43%	
4999 · Miscellaneous Income	2,850.00	-	2,850.00	100.00%	
Total 4900 · Other Income	21,842.88	1,972.00	19,870.88	1107.65%	
Total Income	1,818,154.91	2,906,830.00	-1,088,675.09	62.55%	
Gross Profit	1,818,154.91	2,906,830.00	-1,088,675.09	62.55%	
Expense					
5000 · Wages and Fringe Benefits					
5001 · Personnel	528,551.95	629,367.00	-100,815.05	83.98%	
5100 · Fringe Benefits					
5101 · FICA	41,688.82	48,423.00	-6,734.18	86.09%	
5110 · Health Insurance	131,821.93	172,429.00	-40,607.07	76.45%	
5112 · Dental Insurance	5,425.11	8,107.00	-2,681.89	66.92%	
5115 · Life Disability Insurance	3,894.18	4,375.00	-480.82	89.01%	
5118 · PTO/Comp Accrual	13,860.93	3,835.00	10,025.93	361.43%	
5120 · Pension Plan - Edward Jones	18,262.99	20,092.00	-1,829.01	90.90%	
5130 · Unemployment Insurance	920	900	20	102.22%	
5135 · Worker's Comp	4,277.00	3,480.00	797	122.90%	
Total 5100 · Fringe Benefits	220,150.96	261,641.00	-41,490.04	84.14%	
Total 5000 · Wages and Fringe Benefits	748,702.91	891,008.00	-142,305.09	84.03%	
5200 · Professional Services					
5201 · Accounting	60,000.00	60,000.00	-	100.00%	
5202 · Audit	18,400.00	18,000.00	400	102.22%	
5203 · IT/Computer	33,749.66	4,300.00	29,449.66	784.88%	
5204 · Legal	616.5	3,500.00	-2,883.50	17.61%	
5200 · Professional Services - Other	1,135.24	-	1,135.24	100.00%	
Total 5200 · Professional Services	113,901.40	85,800.00	28,101.40	132.75%	
5305 · Advertising	2,220.19	3,600.00	-1,379.81	61.67%	
5315 · Consultants	513,241.19	1,618,269.00	-1,105,027.81	31.72%	
5320 · Depreciation expense	2,912.16	4,500.00	-1,587.84	64.72%	
5325 · Copy					
5326 · Copier extra copies	1,137.38	1,000.00	137.38	113.74%	

Central Vermont Regional Planning Commission

Profit & Loss Budget vs. Actual

July 2023 through June 2024

5327 · Copier Lease Payments	1,779.91	600	1,179.91	296.65%
Total 5325 · Copy	2,917.29	1,600.00	1,317.29	182.33%
5330 · Supplies				
5331 · Equipment/Furniture	9,561.40	9,600.00	-38.6	99.60%
5332 · GIS Supplies	-	500	-500	0.00%
5333 · Office Supplies	2,526.02	3,000.00	-473.98	84.20%
5334 · Billable Supplies	10,584.19	5,000.00	5,584.19	211.68%
5335 · Subscriptions/Publications	629.48	1,698.00	-1,068.52	37.07%
Total 5330 · Supplies	23,301.09	19,798.00	3,503.09	117.69%
5344 · Insurance				
5345 · Liability Insurance	1,718.00	1,600.00	118	107.38%
5346 · Public Officials Insurance	3,507.00	3,507.00	-	100.00%
Total 5344 · Insurance	5,225.00	5,107.00	118	102.31%
5350 · Meetings/Programs	4,774.59	4,970.00	-195.41	96.07%
5355 · Postage	1,216.26	1,000.00	216.26	121.63%
5360 · Dues/Memberships/Sponsorships				
5361 · Government Relations	2,181.80	-	2,181.80	100.00%
5360 · Dues/Memberships/Sponsorships - Other	11,655.20	11,545.00	110.2	100.96%
Total 5360 · Dues/Memberships/Sponsorships	13,837.00	11,545.00	2,292.00	119.85%
5370 · Office Occupancy				
5310 · Cleaning	2,190.00	3,540.00	-1,350.00	61.86%
5371 · Rent/Utility Payments	42,583.40	42,383.00	200.4	100.47%
5370 · Office Occupancy - Other	-	200	-200	0.00%
Total 5370 · Office Occupancy	44,773.40	46,123.00	-1,349.60	97.07%
5375 · Software/Licenses/IT Sub	6,062.86	9,746.00	-3,683.14	62.21%
5385 · Telephone/Internet	7,568.45	7,080.00	488.45	106.90%
5390 · Travel	5,357.22	13,262.00	-7,904.78	40.40%
5990 · Interest Expense	0.71	50	-49.29	1.42%
5999 · Miscellaneous Expenses				
5339 · Gifts	133.29	350	-216.71	38.08%
5380 · Fees				
5381 · Line of Credit Annual Fee	395	-	395	100.00%
5382 · Bank Fees	-155.7	-	-155.7	100.00%
5383 · DRRA Fees	13.5	-	13.5	100.00%
5380 · Fees - Other	40.41	630	-589.59	6.41%
Total 5380 · Fees	293.21	630	-336.79	46.54%
5999 · Miscellaneous Expenses - Other	20.5	100	-79.5	20.50%
Total 5999 · Miscellaneous Expenses	447	1,080.00	-633	41.39%
8000 · Indirect Costs	-			
Total Expense	1,496,458.72	2,724,538.00	-1,228,079.28	54.93%
Net Ordinary Income	321,696.19	182,292.00	139,404.19	176.47%
Net Income	321,696.19	182,292.00	139,404.19	176.47%

Paid Time Off Liability Balances - As of 6/28/24

COMPENSATORY TIME

Employee	Wage Rate	Hours	Current Value	Maximum Hours ¹	Maximum Accrual ¹
Chartrand, N.	27.76	0.00	\$ -		
Cubbon, K.	26.68	11.50	\$ 306.82		
Frasca, L	25.48	0.00	\$ -		
Lash, S.	26.68	6.00	\$ 160.08		
MacMartin, R	33.65	12.25	\$ 412.21		
Meyer, C.	48.08	40.00	\$ 1,923.20		
Pitkin, Will	25.48	0.00	\$ -		
Sabado, Niki	25.48	0.00	\$ -		
Toohey, E	28.85	14.00	\$ 403.90		
Voigt, B.	34.85	8.25	\$ 287.51		
Total		92.00	\$ 3,493.73		

SICK LEAVE

Employee	Wage Rate	Hours	Current Value	Maximum Hours ²	Maximum Accrual
Chartrand, N.	27.76	251.93	\$ 6,993.58	270	\$ 7,495.20
Cubbon, Keith	26.68	116.48	\$ 3,107.69	190.10	\$ 5,071.87
Frasca, L	25.48	42.57	\$ 1,084.68	99.32	\$ 2,530.67
Lash, S.	26.68	138.25	\$ 3,688.51	219.62	\$ 5,859.46
MacMartin, R	33.65	15.72	\$ 528.98	51.72	\$ 1,740.38
Meyer, C.	48.08	95.17	\$ 4,575.77	313.98	\$ 15,096.16
Pitkin, Will	25.48	45.82	\$ 1,167.49	45.82	\$ 1,167.49
Sabado, Niki	25.48	24.84	\$ 632.92	28.84	\$ 734.84
Toohey, E	28.85	-2.57	\$ (74.14)	85.03	\$ 2,453.12
Voigt, B.	34.85	151.57	\$ 5,282.21	215.19	\$ 7,499.37
Total		879.78	\$ 26,987.70	1,520	\$ 49,648.56

VACATION LEAVE

Employee	Wage Rate	Hours	Current Value	Maximum Hours ²	Maximum Accrual
Chartrand, N.	27.76	99.68	\$ 2,767.12	150	\$ 4,164.00
Cubbon, K.	26.68	92.68	\$ 2,472.70	158.29	\$ 4,223.18
Frasca, L.	25.48	37.51	\$ 955.75	82.76	\$ 2,108.72
Lash, S.	26.68	22.24	\$ 593.36	160.00	\$ 4,268.80
MacMartin, R	33.65	11.16	\$ 375.53	43.16	\$ 1,452.33
Meyer, C.	48.08	178.55	\$ 8,584.68	200	\$ 9,616.00
Pitkin, Will	25.48	38.25	\$ 974.61	38.25	\$ 974.61
Sabado, Niki	25.48	24.13	\$ 614.83	24.13	\$ 614.83
Toohey, E.	28.85	55.29	\$ 1,595.12	70.79	\$ 2,042.29
Voigt, B.	34.85	125.56	\$ 4,375.77	160.00	\$ 5,576.00
Total		685.05	\$ 23,309.48	1,087	\$ 35,040.77

SUMMARY

	Current	Maximum
Total Paid Time Off Liability	\$ 53,790.90	\$ 88,183.06
Maximum versus Current Difference	\$ 34,392.16	Percent of Max 61%