



BLUE RIDGE REGION

WWDB Finance Committee Meeting

March 23, 2022 – 2:00 PM

Virtual: <https://us06web.zoom.us/j/82852644807?pwd=dnE3TzZ0bDFXbIFGbHlFd3R6SjR3Zz09>

I. Welcome	Karen Michalski-Karney
II. Public Comment	Karen Michalski-Karney
III. Consent Agenda <ul style="list-style-type: none">Meeting Minutes – February 5, 2021	Karen Michalski-Karney
IV. Old Business <ul style="list-style-type: none">FY2022 Budget vs. Actual ReportGeneral Ledger Review	Bobby Welch
V. New Business <ul style="list-style-type: none">FY2023 Budget PreparationsCredit Card Move – BB&T (Truist) to American National BankCity of Roanoke ARPA Funds<ul style="list-style-type: none">Interest Bearing AccountFinancial Operations Manual Revisions	Morgan Romeo
VI. Other Business	Karen Michalski-Karney
VII. Adjournment	Karen Michalski-Karney



BLUE RIDGE REGION

WVWDB Finance Committee Meeting

February 5, 2021 – 9:00 AM – 10:00 AM

<https://zoom.us/j/98611549570?pwd=MjV2cmFEY1VtL1JBVjZ3elh5eE5zZz09>

Phone Number: 1-301-715-8592 – Access Code: 986 1154 9570 – Passcode: 872030

Member:	Present:
Karen Michalski-Karney, Treasurer	X
Bill Jones	X
Casey Nicely	X
Dr. John Rainone	X

Board Staff	Present
Morgan Romeo	X
Bobby Welch	X
Leah Gibson	X

Welcome

Karen Michalski-Karney welcomed everyone and called the meeting to order at 9:04 AM. A quorum of the Committee was present.

Electronic Meeting Process Review

Morgan Romeo reviewed the Electronic Meeting Process with the Committee as the Committee was convening by Zoom. Morgan reminded the Committee that the meeting was being recorded and that all votes would be taken by roll call vote.

Public Comment

There were no comments from the public.

Consent Agenda

The presented consent agenda included the following items:

- Meeting Minutes – October 23, 2020

Karen Michalski-Karney referenced the meeting minutes included in the packet from the October 23, 2020 meeting. Karen asked if there were any questions, comments, or changes that needed to be made.

Finance Committee Action: A motion was made by Dr. John Rainone to approve the Consent Agenda as presented. The motion was seconded by Casey Nicely. The motion was approved by a roll call vote as follows:

Karen Michalski-Karney	Yes
Bill Jones	Yes
Casey Nicely	Yes
Dr. John Rainone	Yes

Old Business

Fiscal Agent Update

Morgan Romeo gave an update to the Committee on the transition of fiscal agent from the Roanoke Valley Alleghany Regional Commission (RVARC) to the Western Virginia Workforce Development Board (WVWDB). Morgan noted that all payroll and benefits processes were successfully implemented by the WVWDB as of January 1, 2021. Payroll is now being run biweekly with benefits costs being like those costs under the RVARC. Dr. Rainone asked if all of the new payroll processing is automatic and direct deposited. Morgan noted that yes, the payroll is now done through ADP and all employees have their checks direct deposited into their bank accounts.

New Business

FY21 Budget vs. Actual Report

Morgan Romeo presented the FY21 Budget vs. Actual Report that was included in the Committee's packet. Morgan reviewed the reports which included a full profit and loss statement for the accounts of the WVWDB and a comparison of budget versus actual expenditures for all of the grants and programs operated by the WVWDB. Morgan pointed out the low expenditure levels in the Adult and Dislocated Worker programs and stated that staff were working to collect all invoices from vendors for participant expenses, as there are some bills that have not been received and are not reflected in the reports. Morgan also noted that there was a lack of Dislocated Worker participants being enrolled due to individuals not meeting the full requirements of eligibility for the Dislocated Worker program. Morgan also pointed out the lack of expenditures in the Youth program, which was primarily due to lack of activities on the part of The WorkPlace. Morgan stated that staff had spoken with the Youth Program Manager at the state level to discuss next steps, and a letter would be going out to The WorkPlace on Monday requesting immediate remediation in performance or the contract may be terminated.

Karen Michalski-Karney requested information on the expenditures under Board Administration and why they were so high related to the budget. Bobby Welch noted that this was due to grant funding streams that were short term or ended prior to the end of the fiscal year. Morgan said that staff would send a copy of the transaction listing to show the Committee the discrepancy.

Finance Committee Action: A motion was made by Bill Jones to approve the FY21 Budget vs. Actual Report as presented. The motion was seconded by Dr. John Rainone. The motion was approved by a roll call vote as follows:

Karen Michalski-Karney	Yes
Bill Jones	Yes
Casey Nicely	Yes
Dr. John Rainone	Yes

FY21 Budget Modification – Transfer

Morgan Romeo stated that considering the lack of expenditures in the Dislocated Worker program and the need for more funding in the Adult program, the staff were proposing that \$75,000 be transferred from the Dislocated Worker program to the Adult program. The Adult program has far fewer components to eligibility determination which was allowing more individuals to be enrolled in this program rather than the Dislocated Worker program. Morgan stated that the main deterrent from enrolling individuals in the Dislocated Worker program has

been the fact that individuals are not permanently separated from their previous place of employment, and that the COVID-19 pandemic had caused a lot of individuals to be temporarily laid off with a return-to-work date. Morgan showed the Committee a projected expenditure report created by Bobby Welch showing the expected expenditure levels through June 30, 2021. This report showed the need to transfer dollars from the Dislocated Worker program to the Adult program to avoid giving back funds at the end of the year.

Finance Committee Action: A motion was made by Dr. John Rainone to recommend to the full WVVDB that \$75,000 be transferred from the Dislocated Worker program to the Adult program. The motion was seconded by Bill Jones. The motion was approved by a roll call vote as follows:

Karen Michalski-Karney	Yes
Bill Jones	Yes
Casey Nicely	Yes
Dr. John Rainone	Yes

FY21 General Ledger Review (2nd Quarter)

Morgan Romeo referenced the FY21 General Ledger report that was included in the Committee meeting packet. This General Ledger reflects all transactions that occurred during the 2nd Quarter of FY21 (October 1, 2020 through December 31, 2020). The Committee reviewed the expenditures for any anomalies and Karen asked if any of the Committee members had any questions regarding specific transactions. There were no additional questions.

Finance Committee Action: A motion was made by Casey Nicely to accept the FY21 General Ledger of expenditures in the 2nd quarter as presented. The motion was seconded by Bill Jones. The motion was approved by roll call vote as follows:

Karen Michalski-Karney	Yes
Bill Jones	Yes
Casey Nicely	Yes
Dr. John Rainone	Yes

FY22 Budget Discussion

Morgan Romeo stated that she wanted to discuss the budget process for next year (Fiscal Year 2022). The U.S. Department of Labor has yet to release any final numbers, but projections that were released in January show Virginia getting a slight increase in funding. This could help LWDA3 retain their current allocation of funds and not risk another large cut. Morgan also brought up another situation that is on the horizon with funding being put forth by the Virginia General Assembly. With the approval and allocation to the G3 project with the Virginia Community College System, along with funding for tuition through the REV CARES Act funding stream, FastForward, FANTIC, and other grant programs, there is a large amount of funding available for individuals to use on tuition and other school fees. This will cause the Board to be more creative on how to spend funding. Morgan referenced the 40% requirement that is still a requirement on paper, but the state has informed Board's that they will not be penalizing area's for not meeting it at this time. The Finance Committee asked to report on this to the Board at the February 19th meeting so it can be discussed prior to developing and approving a budget for Fiscal Year 2022.

Other Business

Karen Michalski-Karney asked if there was any other business to come before the Committee at this time. There was no additional business.

Adjournment

The meeting was adjourned at 9:51 AM.

Western Virginia Workforce Development Board
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
11200 · ANB Operating	254,192.13
11201 · ANB Money Market	24,547.15
Total Checking/Savings	278,739.28
Accounts Receivable	
11400 · Grants Receivable	41,308.37
Total Accounts Receivable	41,308.37
Total Current Assets	320,047.65
Other Assets	
18700 · Security Deposits	1,748.29
18705 · Prepaid Expense	11,938.45
Total Other Assets	13,686.74
TOTAL ASSETS	333,734.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20300 · Accounts Payable	24,776.76
Total Accounts Payable	24,776.76
Other Current Liabilities	
24000 · Payroll Liabilities	1.96
Total Other Current Liabilities	1.96
Total Current Liabilities	24,778.72
Long Term Liabilities	
25010 · Accrued Leave	20,715.82
Total Long Term Liabilities	20,715.82
Total Liabilities	45,494.54
Equity	
31200 · Board Designated Rent Reserves	40,943.00
32000 · Unrestricted Net Assets	179,783.77
Net Income	67,513.08
Total Equity	288,239.85
TOTAL LIABILITIES & EQUITY	333,734.39

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

	ARC Inspire			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	24,827.74	50,558.23	-25,730.49	49.1%
62100 · Contract Services	85.33	728.35	-643.02	11.7%
62800 · Facilities and Equipment	1,330.92	4,713.92	-3,383.00	28.2%
65000 · Operations	1,593.02	17,168.36	-15,575.34	9.3%
67000 · Travel and Training	683.29	2,755.14	-2,071.85	24.8%
68000 · Adult & Dislocated Worker	0.00	24,076.00	-24,076.00	0.0%
69000 · Youth Services	0.00			
Total Expense	<u>28,520.30</u>	<u>100,000.00</u>	<u>-71,479.70</u>	<u>28.5%</u>
Net Income	<u>-28,520.30</u>	<u>-100,000.00</u>	<u>71,479.70</u>	<u>28.5%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	Career Quest			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00			
62100 · Contract Services	68.76			
62800 · Facilities and Equipment	2,000.00	21,900.00	-19,900.00	9.1%
65000 · Operations	631.80	15,465.98	-14,834.18	4.1%
67000 · Travel and Training	0.00	29,901.20	-29,901.20	0.0%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00	0.00	0.00	0.0%
Total Expense	<u>2,700.56</u>	<u>67,267.18</u>	<u>-64,566.62</u>	<u>4.0%</u>
Net Income	<u>-2,700.56</u>	<u>-67,267.18</u>	<u>64,566.62</u>	<u>4.0%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

	Housing Authority Grant - Jobs Plus			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00	25,813.15	-25,813.15	0.0%
62100 · Contract Services	0.00	493.45	-493.45	0.0%
62800 · Facilities and Equipment	0.00	3,052.52	-3,052.52	0.0%
65000 · Operations	0.00	1,451.89	-1,451.89	0.0%
67000 · Travel and Training	0.00	1,223.99	-1,223.99	0.0%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	0.00	32,035.00	-32,035.00	0.0%
Net Income	0.00	-32,035.00	32,035.00	0.0%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

Hampton Roads Workforce Council - Career DLW				
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00	10,833.00	-10,833.00	0.0%
62100 · Contract Services	0.00			
62800 · Facilities and Equipment	0.00			
65000 · Operations	0.00	7,500.00	-7,500.00	0.0%
67000 · Travel and Training	0.00			
68000 · Adult & Dislocated Worker	0.00	90,000.00	-90,000.00	0.0%
69000 · Youth Services	0.00			
Total Expense	0.00	108,333.00	-108,333.00	0.0%
Net Income	0.00	-108,333.00	108,333.00	0.0%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

	Norfolk Southern Initiative			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	3,121.55	6,675.00	-3,553.45	46.8%
62100 · Contract Services	29.75	68.25	-38.50	43.6%
62800 · Facilities and Equipment	206.12	526.60	-320.48	39.1%
65000 · Operations	278.39	985.62	-707.23	28.2%
67000 · Travel and Training	162.55	277.91	-115.36	58.5%
68000 · Adult & Dislocated Worker	129.70	0.00	129.70	100.0%
69000 · Youth Services	0.00			
Total Expense	3,928.06	8,533.38	-4,605.32	46.0%
Net Income	-3,928.06	-8,533.38	4,605.32	46.0%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

	Roanoke Center Rent/Shared Costs			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	6,847.76	13,578.00	-6,730.24	50.4%
62100 · Contract Services	0.00	35,500.00	-35,500.00	0.0%
62800 · Facilities and Equipment	97,854.48	248,660.16	-150,805.68	39.4%
65000 · Operations	11,050.34	25,600.00	-14,549.66	43.2%
67000 · Travel and Training	0.00	1,500.00	-1,500.00	0.0%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	115,752.58	324,838.16	-209,085.58	35.6%
Net Income	-115,752.58	-324,838.16	209,085.58	35.6%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	United Way – OnRamp			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	9,118.23	31,476.60	-22,358.37	29.0%
62100 · Contract Services	1,145.91	142.68	1,003.23	803.1%
62800 · Facilities and Equipment	1,292.43	1,024.97	267.46	126.1%
65000 · Operations	419.73	1,534.20	-1,114.47	27.4%
67000 · Travel and Training	260.22	821.55	-561.33	31.7%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	<u>12,236.52</u>	<u>35,000.00</u>	<u>-22,763.48</u>	<u>35.0%</u>
Net Income	<u>-12,236.52</u>	<u>-35,000.00</u>	<u>22,763.48</u>	<u>35.0%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	PPE Grant			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00	0.00	0.00	0.0%
62100 · Contract Services	0.00	0.00	0.00	0.0%
62800 · Facilities and Equipment	0.00	0.00	0.00	0.0%
65000 · Operations	4,203.28	0.00	4,203.28	100.0%
67000 · Travel and Training	0.00	0.00	0.00	0.0%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	4,203.28	0.00	4,203.28	100.0%
Net Income	-4,203.28	0.00	-4,203.28	100.0%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	AJC Security Grant			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00			
62100 · Contract Services	23,543.89	47,775.00	-24,231.11	49.3%
62800 · Facilities and Equipment	0.00			
65000 · Operations	0.00			
67000 · Travel and Training	0.00			
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	23,543.89	47,775.00	-24,231.11	49.3%
Net Income	-23,543.89	-47,775.00	24,231.11	49.3%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	National DLW Grant			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	10,890.77	29,153.00	-18,262.23	37.4%
62100 · Contract Services	80.88	375,952.96	-375,872.08	0.0%
62800 · Facilities and Equipment	651.86	2,634.98	-1,983.12	24.7%
65000 · Operations	1,859.10	4,962.53	-3,103.43	37.5%
67000 · Travel and Training	500.05	2,234.53	-1,734.48	22.4%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	<u>13,982.66</u>	<u>414,938.00</u>	<u>-400,955.34</u>	<u>3.4%</u>
Net Income	<u>-13,982.66</u>	<u>-414,938.00</u>	<u>400,955.34</u>	<u>3.4%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
 July through December 2021

	Return to Earn			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	0.00			
62100 · Contract Services	0.00			
62800 · Facilities and Equipment	0.00			
65000 · Operations	0.00	1,500.00	-1,500.00	0.0%
67000 · Travel and Training	0.00			
68000 · Adult & Dislocated Worker	500.00	104,124.00	-103,624.00	0.5%
69000 · Youth Services	0.00			
Total Expense	<u>500.00</u>	<u>105,624.00</u>	<u>-105,124.00</u>	<u>0.5%</u>
Net Income	<u>-500.00</u>	<u>-105,624.00</u>	<u>105,124.00</u>	<u>0.5%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	WIOA Title I Admin			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	44,703.97	90,535.00	-45,831.03	49.4%
62100 · Contract Services	12,606.80	17,719.78	-5,112.98	71.1%
62800 · Facilities and Equipment	3,278.42	7,407.12	-4,128.70	44.3%
65000 · Operations	6,329.04	22,954.54	-16,625.50	27.6%
67000 · Travel and Training	2,292.58	3,460.82	-1,168.24	66.2%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	0.00			
Total Expense	69,210.81	142,077.26	-72,866.45	48.7%
Net Income	-69,210.81	-142,077.26	72,866.45	48.7%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

WIOA Title I Adult

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	90,030.91	220,517.00	-130,486.09	40.8%
62100 · Contract Services	631.05	3,221.64	-2,590.59	19.6%
62800 · Facilities and Equipment	12,030.66	20,253.07	-8,222.41	59.4%
65000 · Operations	8,282.10	26,808.52	-18,526.42	30.9%
67000 · Travel and Training	1,407.52	10,560.73	-9,153.21	13.3%
68000 · Adult & Dislocated Worker	89,387.20	170,000.00	-80,612.80	52.6%
69000 · Youth Services	0.00			
Total Expense	201,769.44	451,360.96	-249,591.52	44.7%
Net Income	-201,769.44	-451,360.96	249,591.52	44.7%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	WIOA Title I Dislocated Worker			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	86,111.87	193,955.00	-107,843.13	44.4%
62100 · Contract Services	696.57	2,777.70	-2,081.13	25.1%
62800 · Facilities and Equipment	9,524.77	17,582.48	-8,057.71	54.2%
65000 · Operations	5,164.94	15,739.67	-10,574.73	32.8%
67000 · Travel and Training	1,708.48	9,702.91	-7,994.43	17.6%
68000 · Adult & Dislocated Worker	22,739.55	80,000.00	-57,260.45	28.4%
69000 · Youth Services	0.00			
Total Expense	125,946.18	319,757.76	-193,811.58	39.4%
Net Income	-125,946.18	-319,757.76	193,811.58	39.4%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

WIOA Title I IS Youth

	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	22,429.46	46,290.00	-23,860.54	48.5%
62100 · Contract Services	165.58	625.51	-459.93	26.5%
62800 · Facilities and Equipment	2,393.07	4,146.94	-1,753.87	57.7%
65000 · Operations	1,530.25	4,532.86	-3,002.61	33.8%
67000 · Travel and Training	704.78	2,802.60	-2,097.82	25.1%
68000 · Adult & Dislocated Worker	0.00	0.00	0.00	0.0%
69000 · Youth Services	929.29	3,500.00	-2,570.71	26.6%
Total Expense	28,152.43	61,897.91	-33,745.48	45.5%
Net Income	-28,152.43	-61,897.91	33,745.48	45.5%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	WIOA Title I OS Youth			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	112,690.28	194,018.00	-81,327.72	58.1%
62100 · Contract Services	787.92	2,531.12	-1,743.20	31.1%
62800 · Facilities and Equipment	12,900.58	16,887.39	-3,986.81	76.4%
65000 · Operations	7,457.81	20,239.68	-12,781.87	36.8%
67000 · Travel and Training	2,956.89	11,408.39	-8,451.50	25.9%
68000 · Adult & Dislocated Worker	0.00			
69000 · Youth Services	26,753.04	100,000.00	-73,246.96	26.8%
Total Expense	<u>163,546.52</u>	<u>345,084.58</u>	<u>-181,538.06</u>	<u>47.4%</u>
Net Income	<u>-163,546.52</u>	<u>-345,084.58</u>	<u>181,538.06</u>	<u>47.4%</u>

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	Total WIOA Title 1			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	366,857.26	774,468.00	-407,610.74	47.4%
62100 · Contract Services	38,512.69	450,603.71	-412,091.02	8.5%
62800 · Facilities and Equipment	40,779.36	68,911.98	-28,132.62	59.2%
65000 · Operations	30,623.24	96,737.80	-66,114.56	31.7%
67000 · Travel and Training	9,570.30	40,169.98	-30,599.68	23.8%
68000 · Adult & Dislocated Worker	112,626.75	354,124.00	-241,497.25	31.8%
69000 · Youth Services	27,682.33	103,500.00	-75,817.67	26.7%
Total Expense	626,651.93	1,888,515.47	-1,261,863.54	33.2%
Net Income	-626,651.93	-1,888,515.47	1,261,863.54	33.2%

Western Virginia Workforce Development Board
Profit & Loss Budget vs. Actual
July through December 2021

	TOTAL			
	Jul - Dec 21	Budget	\$ Over Budget	% of Budget
Expense				
60000 · Personnel Expense	412,806.42	913,401.98	-500,595.56	45.2%
62100 · Contract Services	39,874.10	487,536.44	-447,662.34	8.2%
62800 · Facilities and Equipment	148,463.31	348,790.15	-200,326.84	42.6%
65000 · Operations	64,211.94	166,443.85	-102,231.91	38.6%
67000 · Travel and Training	10,676.36	76,649.77	-65,973.41	13.9%
68000 · Adult & Dislocated Worker	112,756.45	468,200.00	-355,443.55	24.1%
69000 · Youth Services	27,682.33	103,500.00	-75,817.67	26.7%
Total Expense	816,470.91	2,564,522.19	-1,748,051.28	31.8%
Net Income	-816,470.91	-2,564,522.19	1,748,051.28	31.8%