



# ACTION

## MT. HOOD COMMUNITY COLLEGE DISTRICT BOARD OF EDUCATION

**DATE:** *November 18, 2020*

**ITEM TITLE:** **4.1b**

**CONTACT PERSON:** *Laurie Popp, Executive Assistant to the Board of Education*

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**SUBJECT: APPROVAL OF MINUTES – October 21, 2020**

### Session 1018

A meeting of the Mt. Hood Community College District Board of Education was held on October 21, 2020, with a Regular Board Meeting at 6:30 pm, held via a Zoom meeting.

#### 1.0 CALL TO ORDER / DECLARATION OF A QUORUM

Members present: Diane Noriega, board chair, Annette Mattson, board vice chair, Diane McKeel, Jim Zordich, Andrew Speer, LaVerne Lewis, Kenney Polson

Additional Attendees: Dr. Lisa Skari, president, Jennifer DeMent, chief operations officer, John Hamblin, executive dean for Student Development, Al McQuarters, vice president for Instruction, Al Sigala, executive director for Development and Communications, Charles George, director of Facilities, Risk Management, and Public Safety, Corey Sippel, manager for Risk, Environmental Health and Safety, Ben Rowe, director of Financial and Auxiliary Services, Sergey Shepelov, chief data, assessment, and institutional effectiveness officer, Pam Greenough Corrie, director of Head Start, Nicole Johnson-Moses, ASG Community Affairs representative, Jeanna Hunt, FTFA president, Kim Sharer, CEA president, Marilyn Pitts, PFTA president

Noriega called the meeting to order at 6:31 p.m. and declared a quorum was present.

#### 1.1 Approval of Agenda

Zordich motioned to approve the agenda. Lewis seconded the motion and it passed unanimously.

#### 2.0 PUBLIC INPUT

There was one individual who provided public input: Katrina Doughty spoke to the board regarding her candidacy for Position 17 in the OSBA elections.



### 3.0 REPORTS

#### 3.1 Correspondence

Dr. Skari shared excerpts from correspondence sent to Dr. Eckrode by the Commission on Accreditation for Respiratory Care, and congratulated Dr. Eckrode, Jeanna Hunt, and the respiratory care team for the successful accreditation report. Dr. Skari congratulated Jennifer DeMent and her team in recognition for receiving the Certificate of Achievement for Excellence in Financial Reporting to Mt. Hood Community College (MHCC) for its' Comprehensive Annual Financial Report for the fiscal year ending June 30, 2019. The Certificate of Achievement awarded by the Government Finance Officers Association is the highest form of recognition achieved in the area of governmental accounting and financial reporting.

#### 3.2 Special Report: Student Success Metrics

Sergey Shepelov provided a presentation on Student Success Metrics and highlighted the Student Success Indicators dashboard on the MHCC website at <https://air.mhcc.edu/success>. He referenced the new accreditation standards that the college adopted on January 1, 2020, and stated the focus has shifted from mission fulfillment to student success. The Key Performance Indicators (KPI) are designed to measure our progress toward achieving the college goal of improving student success, and will be using the Voluntary Framework of Accountability (VFA) Main Cohort. Shepelov provided an overview of the dashboard and indicators with the data and information we have, and highlighted the change over the past four years (2016 – 2019). He responded to several questions on desegregating data to account for different demographic student groups, and a discussion followed on if the data includes LGBTQ, homeless, disabled, military, veteran, incarcerated students, and students who are parents. There are multiple opportunities to collect the data, so how do we find out what our students need in order to be successful? The board is interested in having data points available as decisions are made, and want to see where the college is successful and what the challenges are. There was a discussion about what data indicators would be helpful, and to be sensitive of the questions being asked of our students. It was suggested to have this topic as an agenda item for a board work session.

#### 3.3 COVID-19 Report and Metrics

Charles George introduced Jennifer Conrad, Patrick Nalley, Amanda Shelton, and Nicole Johnson-Moses as new members of the reopening team. Corey Sippel provided an update on the COVID-19 data and metrics and highlighted the number of reported COVID-19 concerns (external), the number of COVID-19 concerns addressed (external), and the number of COVID-19 concerns that remain open (internal). The COVID-19 concern report is a daily monitoring log and reporting tool to track what are we doing, and what resources are required to take care of the concerns. George and Sippel responded to several questions about the report, and stated the report will be published bi-weekly and will be located on the college SharePoint website for tracking by the reopening team, and access will be available to President's Cabinet and board members. Zordich asked about the reopening reviews for each department, and George stated



he will send a copy to board members and will include it in future reports. A copy of the COVID-19 Concern Report is attached to the minutes.

#### 3.4 Division Reports – 1<sup>st</sup> Quarter (July – Sept)

Al McQuarters provided highlights from the first quarter division report for Instruction; John Hamblin provided highlights from the first quarter division report for Student Development; Al Sigala provided highlights from the first quarter division report for the Foundation and Communications, and Jennifer DeMent provided highlights from the first quarter division report for Administrative Services. A copy of the quarterly division reports were included in the board packet.

#### 3.5 Financial Update – 1<sup>st</sup> Quarter and Year-End from Prior Year

Jennifer DeMent provided an overview of the college's financial status from last fiscal year ending June 30, 2020. She reviewed the revenue and expenditure figures that are pre-close audit figures. The college experienced declining enrollment all year, which resulted in a loss of over \$2 million in revenue from tuition and fees, which was offset by \$3.4 million more in state revenue than what was budgeted. She reviewed revenue figures from state and grant funding. For expenditures, there were some significant cost savings of \$2.2 million in personnel costs and \$1.9 million in materials and services in the spring due to the COVID pandemic.

Ben Rowe provided a financial update for the first quarter of 2020-2021. He gave an overview of the first quarter funds for the past three years (2019-19, 2019-20, 2020-21), and stated they are on trend with spending in materials and services for this year, and overall, we are looking good for the first quarter. He provided details around the tuition and fee revenue, and stated we had a slight increase in summer tuition and fees, and a slight decrease in fall tuition and fees due to declining enrollment. When combining numbers for summer and fall, they are about \$100,000 less than what was expected for the budget to date.

DeMent stated there was savings from withholding budgeted management and confidential cost of living salary adjustments. The classified, management, and confidential employees had seven furlough days over the summer, which resulted in about \$600,000 savings for the three employee groups. The total cost savings will be reflected throughout the year. She provided an overview of projections if student enrollment continues to decline throughout the year and the potential for significant adjustments in state aid from what was budgeted for this fiscal year. DeMent responded to several questions, and stated they will provide an update on the Cares Act Funding at the November board meeting. A copy of the financial update is attached to the minutes.

#### 4.0 BUSINESS / ACTION

##### 4.1 Consent Agenda: Approvals & Information

- a) Minutes – Board Special Session 1013, August 31, 2020
- b) Minutes – Board Training/Work Session 1014, September 2, 2020



- c) Minutes – Board Regular Session 1015, September 16, 2020
- d) Monthly Personnel Report
- e) Monthly Financial Report
- f) Monthly Head Start Report

Speer motioned to approve the consent agenda. Mattson seconded the motion and it passed unanimously.

#### 4.2 Distance Learning Fee Waiver

Al McQuarters provided an overview of the shift to remote operations and the conversation regarding the digital divide for online instruction. This is a disadvantage for many students and started the conversation around equity for student fees. He provided an example from two different programs, one that has mostly one or two credit courses and another program that has three or four credit courses. If a student takes three one-credit courses, they would pay for three distance learning fees at \$55 per course for a total of \$165, and a student in another program that takes one four-credit course and only pays for one distance learning fee at \$55.

DeMent provided an overview of the Distance Learning Fee Waiver Resolution. They evaluated several different scenarios on what the revenue impact would be and the impact to students. The distance learning fee is \$55 per course and is assessed for all online courses and hybrid courses, and now includes all remote courses. The fee funds the cost of distance learning infrastructure, personnel, helpdesk, testing, technology, and faculty training. They estimate about one-third of online and remote courses are one or two-credit courses, and students enrolled in those courses are paying a disproportionately higher amount in distance learning fees due to how the course fee structure is set up. If the distance learning fee for one and two-credit courses is waived for the entire academic year, they estimate it will cost about \$230,000 in reduced revenue. They will conduct a thorough evaluation of the current student fee structure and bring forward a recommendation for changes as part of the 2021-2022 budget development process. The request is to make the change retroactive, so students that already paid tuition and fees in the summer and fall would receive a refund for the difference. The distance learning fee would not appear on winter term courses and the waiver would continue through spring term for the one and two-credit courses. DeMent responded to a few questions about a different fee option, and how this option compares to what other community colleges in the metro area are doing.

Mattson motioned to approve the Distance Learning Fee Waiver. Polson seconded the motion and it passed unanimously.

#### 4.3 MHCC Head Start Policy Updates

- a) Code of Conduct for MHCC CDFS Staff

Pam Greenough Corrie provided an overview of the updates to the Code of Conduct for MHCC CDFS Staff and stated the Parent Policy Council has approved this for board approval.



Speer motioned to approve the updates to the Code of Conduct for MHCC CDFS Staff. Polson seconded the motion and it passed unanimously.

b) Policy Council By-Laws

Corrie provided an overview of the updates to the Policy Council By-Laws, and referenced the changes having to do with the COVID-19 pandemic.

Zordich motioned to approve the updates to the Policy Council By-Laws. Mattson seconded the motion and it passed unanimously.

c) Policy Council Representation Policy

Corrie provided an overview of the updates to the Policy Council Representation Policy, and referenced the changes to the representation for quorum purposes.

Speer motioned to approve the updates to the Policy Council Representation Policy. McKeel seconded the motion and it passed unanimously.

## 5.0 CLOSING REPORTS

### 5.1 a) Board Members

Board members shared their participation in community meetings and events since the last board meeting. The Community Engagement spreadsheet will be updated to reflect the community activity.

### b) ASG Representative

Nicole Johnson-Moses (ASG) – she shared they are forming a selection committee to interview candidates for the open ASG President and Vice President positions and hope to have the positions filled by the end of the month. The ASG team is working on details of the 2020-2021 goals and will present their goals to the board at an upcoming meeting. They are creating a student survey to learn what struggles students have and how best to support them during these unprecedented times, and what resources they want to see in Barney's Pantry. She provided an overview of the upcoming student activities, and shared that ASG meetings are open for anyone to attend. The meetings are on Wednesday from 3pm to 5pm and the Zoom link is on the ASG website.

### c) Advisory Representatives

Jeanna Hunt (FTFA) – she thanked Dr. Skari and Dr. McQuarters for the kind words about the RT program. She stated the first tenure faculty meetings of the year are wrapping up, and shared about the changes around asynchronous classes. She spent time interacting with classified staff and complimented John Hamblin and his staff for their commitment to our students and the college. She shared her appreciation to Katelyn Goslin for all that she does for the college. She stated the diversity training was the best she has been to and has applied what she learned.



Kim Sharer (CEA) – she agreed with Jeanna’s compliments about classified employees and commended them for all their hard work. She highlighted the college bookstore and the classified employees that work in this department, and noted they have gone above and beyond to fill all the textbook needs for our students. She commented on the committee set up to look at outside online vendors, and stated the association will be bargaining the impact of the outsourcing decision. She thanked the bookstore employees for all they do on behalf of our students.

Marilyn Pitts (PTFA) – she serves on the Reopening team and is pleased that Nicole joined the team so there is student representation. She also serves on the Institutional Effectiveness Council and they are looking at assessment and planning. The PTFA had a meeting during Fall In-Service and they received some positive comments. The PTFA Newsletter has been sent to the printers and she hopes to have an electronic version sent to board members next week. They will not have a PTFA open house this fall. The executive committee created a video to introduce the PTFA officers that is now accessible on Vimeo, and she enjoyed watching the MHCC Jazz Concert on October 3 that is accessible on YouTube.

## 5.2 President’s Report

Dr. Skari provided her President’s Report to the board:

*Today marks day 217 of our working and learning remotely. Some days it feels as if this is all new, and other days there are moments you go about your day, forgetting how different things are from a year ago. In listening to the reports of this evening, it is clear that MHCC has not stopped moving forward. It may look a little different, but the dedication and commitment of everyone keeps pulling us forward. All the employees, from Maywood to main campus, are critical to the success of this institution and our students. The success of our students, as you now see is measured by the key performance indicators presented this evening, provides a way for us to explore the data. We have to remember that the numbers are just indicators and they do not tell us what is going on. This is where the planning and assessment of process by departments and divisions will become crucial in our learning what is working and what is not.*

*As the campus community begins the unit planning for the 2021-2022 academic year, yes we are about to launch that here, the strategies that can be developed at all levels will start to move this needle. Now we may not get it right the first time, but this continuous exploration of what we are doing, and the affects it has will help us get to a place where the outcomes of our students increase and the gaps among groups decrease.*

*In the midst of the plans and student progress, we have to remember that the world beyond MHCC continues to impact our students and their ability to live, learn, and thrive. You heard tonight some of the strategies underway to support basic needs. Next month, we will take some time to dig deeper into the work the college is doing in this area. Between now and then, there*



*is another significant event that weighs heavy on the minds of some of our students and employees, and that is the election. Higher education has always been at the crux of critical moments in our history. Our institutions were formed to be places of critical thinking and civil discourse. In fact, that is where the concept of tenure came from, allowing faculty to explore, discuss, and debate their discipline without fear of retribution. Our profession values critical thinking, and learning, which is often achieved through bouts of cognitive dissonance, those moments where your brain is challenged with the information it is receiving.*

*This learning and growth process happens best in environments that are safe and supportive. To do this, the college understands the need for civil discourse and respectful engagement. We state this in our vision and in our values. Next week, our Social Science division is hosting a roundtable on the election, and our student government is planning spaces for student interaction. The college is also developing resources to assist in navigating the impacts of the outcome, and is looking to create healing spaces to build community. MHCC welcomes the opportunity to explore these critical issues of importance to our students, our employees, and our community, in ways that builds bridges, develops understanding, and respects differing viewpoints. After all, that is our mission, Transforming Lives and Building Communities. Thank you for all your support, and thank you for all you do to support us in this work.*

#### 6.0 ADJOURNMENT

Polson motioned to adjourn. Mattson seconded the motion and it passed unanimously. The meeting was adjourned at 9:51 p.m.

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Clerk

Board Chair

*Minutes recorded by Laurie Popp, Executive Assistant to the Board of Education.*



## COVID-19 Activity Report

The COVID-19 Concern Report is a daily monitoring log and reporting tool. The tracked metrics provide a source of information to the Mt Hood Community College Board of Directors and the district's stakeholders regarding:

- The number of COVID-19 related reports submitted to the college;
- A quantified rate of responsiveness to these concerns;
- The number of outstanding/open concerns requiring closure; and
- Differentiate internal and external cases and concerns (outbreak tracking) and comments from the Institutional Effectiveness Council.

The top two reporting areas are external reporting metrics to show fluctuations in COVID-19 activity occurring on campus. The third bullet is an internal metric to help guide the needs and resources required to mitigate outstanding concerns to an appropriate and amicable resolution.

COVID-19 Concern Log			
Date	Number of COVID-19 Concerns Reported (External)	Number of COVID-19 Concerns Addressed (External)	Number of COVID-19 Concerns Open (Internal)
8/6/2020	1	1	0
8/11/2020	1	1	0
8/14/2020	1	1	0
8/15/2020	1	1	0
8/17/2020	1	1	0
8/18/2020	4	4	0
9/4/2020	2	2	0
9/28/2020	2	2	1
9/30/2020	1	1	0
10/1/2020	1	1	1
10/5/2020	1	1	1
10/10/2020	1	1	1

### NOTES:

Site Control/outbreak information:

Internal / External	Faculty/Staff	Students
MHCC Related Cases (internal)	0	0
Non-MHCC Related or Possible Exposure Cases (external)	2	15

Institutional Effectiveness Council:



**General Fund  
Fiscal Year 2019-20  
Year-End Summary**

**Talking points:**

- All year, declining enrollment combined with the steep drop for spring term resulted in a combined revenue loss of just over \$2 million in tuition and fees. However, thanks to the \$3.4M additional state support funding and federal CARES Act grants, our \$2.0M (8%) less than expected tuition and fees revenue was mitigated, resulting in a net \$1.0M in unbudgeted revenue.
- Due to Pandemic closure measures, attrition, and proactive personnel and other cost savings actions, the College saved \$2.2M (4%) in personnel and an additional \$1.9M (21%) in materials costs this year. (total \$4.1M)
  - Laid off most part-time hourly and student employees in March, saving about \$300,000
  - Delayed budgeted equipment and classroom upgrades saving \$275,000
- Additional unexpected revenue and personnel and materials cost savings facilitated, retaining \$1.5M more in fund balance (savings) than forecasted initially, placing the College in a more secure financial position going into FY 2020-21. Fund balance (savings) is estimated at \$9.5M, which equals approximately 50 days of operating expense.

**General Fund  
Fiscal Year 2019-20  
Budget to Actual  
(\$Thousands)**

	2019-20	2019-20	Difference	
	Amended Budget	Pre-Close Actual	\$	%
<b>Revenues</b>				
State Aid	29,707	32,438	2,731	9%
Property Taxes	13,334	13,325	-9	0%
Tuition	20,268	18,561	-1,707	-8%
Fees	4,516	3,906	-610	-14%
Federal Grants		695	695	
Other	1,072	1,036	-36	-3%
<b>Total Revenues:</b>	<b>68,897</b>	<b>69,961</b>	<b>1,064</b>	<b>2%</b>
<b>Personnel Services</b>				
Salaries	38,968	37,122	-1,845	-5%
Health Insurance	6,769	6,957	188	3%
PERS	9,571	9,100	-471	-5%
Taxes & Benefits	4,566	4,465	-101	-2%
<b>Total Personnel Services:</b>	<b>59,873</b>	<b>57,644</b>	<b>-2,230</b>	<b>-4%</b>
<b>Materials &amp; Services</b>	9,195	7,258	-1,937	-21%
Capital	722	309	-412	-57%
Debt Service	2,272	2,272		0%
Grants in Aid	1,147	848	-299	-26%
Transfers	1,100	1,100		0%
<b>Grand Total Expenses:</b>	<b>77,895</b>	<b>69,430</b>	<b>-8,465</b>	<b>-11%</b>
<b>Net Operations</b>	<b>-8,999</b>	<b>530</b>		
<b>Beginning Fund Balance</b>	<b>8,999</b>	<b>9,028</b>	29	0%
<b>Ending Fund Balance</b>		<b>9,558</b>		
% of Expense		14%		
Days operating expense		50		

**General Fund  
Fiscal Year 2020-21  
Year to Date (YTD) Comparison**

**Talking points:**

- Year to date financial information include July, August, and September only.
- Current (FY 2021) year to date (YTD) General Fund revenues and expenditures are both within 1% (\$200K) of our historical 3-year revenue and expense trends.
- We recently learned MHCC would receive a smaller share (approximately \$600k less) of the Community College Support Fund (CCSF) based on a redistribution of funds due to enrollment declines. This reduction will be reflected in the October payment, which is not yet reflected in these numbers.

**Summer**

- Summer tuition and fee revenue closed \$200K (10%) over the prior year and \$123K (6%) over budget projections due to the increase in tuition and slightly higher enrollments.

**Fall**

- Our current fall enrollment is down 20% (381 FTE) over the prior year.
- Fall tuition and fee revenue to date are currently \$95K (1.4%) over the prior year; however, \$305K (4%) below budget projections.
- If fall enrollment were flat year over year as initially forecasted, fall tuition and fee revenue would be approximately \$1.3M (18%) more.

**Combined YTD**

- YTD Tuition and fees combined are \$432K (4%) above the prior year due to the tuition rate increase and courses subject to the online learning fee. However, due to the 20% decline in enrollment, tuition and fees are \$107K below budget projections.

**Expenses**

- Personnel expenses are \$190K (2%) lower compared to last year.
  - Withheld budgeted cost of living increase for management and confidential employees, saving \$224,000
  - Implemented seven furlough days over the summer for management, confidential and classified employees saving \$600,000
  - We anticipate an increase in instruction costs due to online instruction loading and smaller class size requirements due to COVID restrictions.
- Total expenditures are \$570K (4%) below the prior year to date.
- We will need to work together to continue our current prudent spending and personnel cost curtailment measures to stay within budget this year and on-trend with prior years.

**General Fund  
Fiscal Year 2020-21  
Year to Date (YTD) Comparison  
(\$Thousands)**

\*YTD amounts reflect July, August, September only of each year

\*Percentages represent a portion of YTD revenue or expense to annual actual or budget

Revenues	2018-19		2019-20		2020-21		Prior Year Difference		3-yr. Average Difference	
	YTD	%	YTD	%	YTD	%	\$	%	\$	%
State Aid	7,010	25%	8,100	25%	8,190	25%	90	1%	777	10%
Property Taxes	450	3%	70	1%	40	0%	-30	-43%	-153	-79%
Tuition	8,220	42%	7,990	43%	7,860	40%	-130	-2%	-240	-3%
Fees	1,860	43%	1,750	45%	2,110	50%	360	21%	257	14%
Federal Grant		0%		0%		0%				
Other	-210	-19%	-60	-6%		0%	60	-100%	103	-100%
<b>Total Revenues:</b>	<b>17,340</b>	<b>26%</b>	<b>17,840</b>	<b>26%</b>	<b>18,210</b>	<b>25%</b>	<b>350</b>	<b>2%</b>	<b>753</b>	<b>4%</b>
<b>Personnel Services</b>										
Salaries	7,220	19%	7,130	19%	6,890	18%	-240	-3%	-183	-3%
Health Insurance	1,070	17%	1,140	16%	1,160	19%	20	2%	43	4%
PERS	1,210	17%	1,730	19%	1,750	19%	20	1%	380	22%
Taxes & Benefits	860	19%	840	19%	840	18%			3	0%
<b>Total Personnel Services:</b>	<b>10,370</b>	<b>19%</b>	<b>10,830</b>	<b>19%</b>	<b>10,640</b>	<b>18%</b>	<b>-190</b>	<b>-2%</b>	<b>240</b>	<b>2%</b>
<b>Materials &amp; Services</b>										
Capital	20	9%	10	2%		0%	-10	-100%	-13	
Debt Service		0%		0%		0%				
Grants in Aid	100	11%	220	26%	90	8%	-130	-59%	-50	-56%
Transfers		0%		0%		0%				
<b>Grand Total Expenses:</b>	<b>12,090</b>	<b>18%</b>	<b>13,190</b>	<b>19%</b>	<b>12,620</b>	<b>16%</b>	<b>-570</b>	<b>-4%</b>	<b>130</b>	<b>1%</b>
	0									
<b>Net Operations</b>	<b>5,250</b>	<b>0%</b>	<b>4,650</b>	<b>0%</b>	<b>5,590</b>	<b>0%</b>	<b>940</b>	<b>20%</b>	<b>620</b>	<b>11%</b>

**General Fund  
Fiscal Year 2020-21  
Year to Date Tuition and Fee Revenue Detail  
(\$Thousands)**

	2019-20	2020-21	2020-21	Prior Year		Budget	
	YTD	YTD	Budget	Difference		Difference	
				\$	%	\$	%
Summer Tuition	1,699	1,841	1,767	142	8%	74	4%
Summer Fees	278	331	281	53	19%	50	18%
<b>Subtotal:</b>	<b>1,977</b>	<b>2,172</b>	<b>2,048</b>	<b>195</b>	<b>10%</b>	<b>124</b>	<b>6%</b>
Fall Tuition	6,310	5,993	6,701	-317	-5%	-709	-11%
Fall Fees	607	1,019	615	412	68%	404	66%
<b>Subtotal:</b>	<b>6,917</b>	<b>7,012</b>	<b>7,316</b>	<b>95</b>	<b>1%</b>	<b>-305</b>	<b>-4%</b>
YTD Tuition	8,616	8,853	9,084	237	3%	-231	-3%
YTD Fees	278	331	281	53	19%	50	18%
<b>Subtotal:</b>	<b>10,592</b>	<b>11,024</b>	<b>11,132</b>	<b>432</b>	<b>4%</b>	<b>-107</b>	<b>-1%</b>

**General Fund  
Fiscal Year 2020-21  
Forecast  
(\$Thousands)**

	2020-21	2020-21	Difference	
	Adopted	Forecast	\$	%
<b>Revenues</b>				
State Aid	32,785	32,185	-600	-2%
Property Taxes	14,320	14,320		0%
Tuition	19,755	17,582	-2,173	-11%
Fees	4,219	4,472	253	6%
Federal Grants				-
Other	1,435	1,435		0%
<b>Total Revenues:</b>	<b>72,514</b>	<b>69,994</b>	<b>-2,520</b>	<b>-3%</b>
<b>Personnel Services</b>				
Salaries	38,955	38,371	-584	-2%
Health Insurance	6,130	6,240	110	2%
PERS	9,413	9,413		0%
Taxes & Benefits	4,572	4,540	-32	-1%
<b>Total Personnel Services:</b>	<b>59,071</b>	<b>58,565</b>	<b>-506</b>	<b>-1%</b>
<b>Materials &amp; Services</b>	9,264	8,838	-426	-5%
Capital	360	360		0%
Debt Service	2,409	2,409		0%
Grants in Aid	1,046	1,046		0%
Transfers	487	487		0%
Contingency	1,454		-1,454	-
Unappropriated Fund Bal:	5,938		-5,938	-
<b>Grand Total Expenses:</b>	<b>80,029</b>	<b>71,705</b>	<b>-426</b>	<b>-1%</b>
<b>Net Operations</b>	<b>-7,515</b>	<b>-1,711</b>		
<b>Beginning Fund Balance</b>	<b>7,515</b>	<b>9,558</b>		
<b>Ending Fund Balance</b>		<b>7,847</b>		