

## 10. Budget Information

Budget status report of the year-three project period is shown in the following table.

**Table 10. Year Three Budget Status Report**

	Current Budget 9/1/01 to 6/30/02	Expenditures 9/1/01 to 6/30/02	Obligations and Projected Expenditures to 6/30/02	Estimated Unobligated Balance at 6/30/02	Unobligated Carryover from Previous Budget Periods
<b>A. Direct Costs</b>					
1. Salaries	286,830	250,882	0	35,948	-288,242
2. Benefits	109,612	75,102	0	34,510	-70,242
3. Travel	0	9,097	0	-9,097	-21,877
4. Equipment (Purchase)	16,674	38,028	6,675	-28,029	2,622
5. Materials & Supplies	3,700	2,431	0	1,269	-2,016
6. Consultants or Contracts	419,113	7,481	0	411,632	852,912
7. Other (Equipment Rental, Printing, etc.)	111,111	5,658	0	105,453	211,876
<b>Total Direct Costs</b>	947,040	388,678	6,675	551,686	685,033
<b>B. Indirect Costs</b>	75,763	29,035	0	46,728	55,591
<b>Total</b>	1,022,803	417,713	6,675	598,414	740,624

General financial observations during the third reporting period are listed below.

1. Salaries and benefits are expended below budgeted amounts and below the prior year expenditures due to:
  - a. Regional Access funding that included salary support in Bend, ended June 30, 2002.
  - b. Staffing changes occurred that left several positions unfilled for a period of time during the third period.
2. Travel expenses continue to be a necessary part of the initiative work as in the prior two periods. These expenditures were incurred for the following purposes: course development projects, providing and receiving training, providing and evaluating informational and regional access, marketing, and grant evaluation.
3. Equipment expenditures are higher than budgeted amounts due to a reassessment of technological needs from the original plan.

4. Budgeted funds for consultants and contracts continue to be under expended because course development work has been completed to a large extent by OSU faculty and staff and expended as salary and benefits.
5. Other (Equipment Rental, Printing, etc.) includes trainings for the course development in various departments and colleges at OSU. This area remains under expended for several reasons. Training includes components such as salaries and benefits, travel, and equipment that show as other direct costs. Training expenditures will accelerate during the grant extension period as new graduate and non-credit professional development certificate programs are developed.