



Finance Committee Meeting Packet

May 20, 2021
1:00 pm - 2:00 pm

Zoom Video Conference
[https://zoom.us/j/881 6597 2584](https://zoom.us/j/88165972584)
Passcode: 320311

**Next Finance Committee Meeting:
July 15, 2021 at 1:00 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.

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
March 18, 2021
Via Zoom**

Attendees: Commissioner Claire Hall, Lincoln County; **CHAIR:** Commissioner Pat Malone, Benton County; Commissioner Sherrie Sprenger, Linn County; Mayor Jim Lepin, Millersburg; Mayor Dean Sawyer, Newport; Councilor Alan Rowe, Adair Village; TBAC Chair, Britny Chandler; SSAC Chair Saleem Noorani,

Staff: Executive Director, Ryan Vogt; Finance Director, Sue Forty; Finance Contractor, Janet Cline; Technology Services Director, John Haytas; Human Resources Manager, Ryan Schulze; Executive Assistant, Kathleen Codinha

Public:

1. **Welcome and Introductions**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair, Commissioner Pat Malone on March 18, 2021 at 1:01 pm via Zoom Video and Audio Conferencing.

2. **Public Comment**

No public comment.

3. **Minutes of Previous Meetings**

Chair Malone entertained a motion to approve the previous Meeting Minutes of the Finance Committee dated January 21, 2021. Mayor Jim Lepin motioned to approve and Britny Chandler seconded the motion. With no further discussion, a vote was taken and passed unanimously.

Commissioner Claire Hall joined 1:05 (after voting on the minutes).

4. **Financial Reports**

Finance Director, Sue Forty, summarized the financials through the month of January. She highlighted an anonymous donation of \$54,000 to *Meals on Wheels (MOW)*. She also said *COVID* has been beneficial to *MOW* with overall donations being up 74%.

Supplies, training, and travel cost has gone down with employees working from home. With teleworking, all training has been virtual. Mileage is down as well due to ongoing social distancing practices.

Commissioner Malone suggested doing a public thank you in the OCWCOG Newsletter including a subtle pitch at the same time for *MOW*. Executive Director Vogt said senior leadership reached out to the estate and received a thank you card from the team.

5. **Draft Budget Update**

Finance Director Forty was on hand to answer questions, and stated the committee had heard the update in the previous meeting with the exception of the TBAC and SSAC Chairs that weren't at that meeting. No one had any questions.

6. Other Business

There was no other business.

7. Adjournment

Chair Malone adjourned the meeting at 1:11 p.m.

Meeting minutes taken by Kathleen Codinha.



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M E M O R A N D U M

DATE: May 20, 2021
TO: OCWCOG Finance Committee
FROM: Sue Forty, Finance Director
RE: **OCWCOG Financial Update**

Please accept the following snapshot and Consolidated Revenue and Expense Statement, for period ending March 31, 2021 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2021 Budget	MAR YTD	Percentage YTD	Prior Year YTD
Dues	321,584.00	299,499.38	93.13%	89.86%
Contracts	2,229,818.00	1,261,205.75	56.56%	49.98%
Grants	187,500.00	117,531.36	62.68%	31.84%
Donations	220,500.00	185,954.00	84.33%	50.47%
State Revenue	2,025,065.00	1,134,767.50	56.04%	58.89%
Federal Revenue	16,146,514.00	11,530,153.32	71.41%	76.72%
Coordinated Care	9,620,190.00	6,540,606.78	67.99%	69.40%
Total Income (all line items)	46,783,346.00	36,866,248.23	78.80%	52.66%
Total Payroll Expense	18,958,714.00	12,088,402.71	63.76%	67.90%
Contract Expense	11,476,756.00	7,212,611.92	62.89%	84.43%
Indirect Expense	2,315,112.00	1,731,890.07	74.81%	74.69%
Maintenance & Repair	51,250.00	40,586.30	79.19%	53.49%
Supplies	148,716.00	79,434.85	53.41%	83.81%
Telephone	174,047.00	110,209.15	63.32%	64.59%
Travel / Training	419,490.00	52,446.71	12.50%	69.63%
Total Expense (all line items)	46,783,346.00	23,138,003.40	49.46%	57.58%
Net Gain / (Loss)		13,728,244.83		

Fiscal Year (FY) FY2020-2021 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2020-2021 Budget, OCWCOG has a balanced budget. Beginning Balances have been entered and the Agency's Financial Position reflects a gain.
- b. Member dues are a once a year billing. Some FY2020-2021 dues have not been received from members; we have sent a reminder to members who have not paid.
- c. Contract revenue is low, partially due to quarterly billings and *COVID*. This report only reflects payments for two quarters for contracts billed after the monthly books are closed. *COVID* has also affected the Contract revenue as some budgeted Contracts may not have been entered into.
- d. Grant revenue is trending up over last year: *COVID* has offered additional funding in some departments. Staff are researching additional grant opportunities and applying as they become available.
- e. Donations revenue is up on: the *Meals on Wheels* program received a \$54,526 donation from a trust.
- f. State revenue contract percentages are low due to the programs being reimbursement-based and are billed in the month after the expense is incurred. This is trending as it has in past years.
- g. Federal revenue contract percentages are low due to the programs being reimbursement-based and are billed in the month after the expense is incurred.

FY2020-2021 Financial Narrative (Personnel and Material & Supplies)

- a. Personnel Expense is down slightly. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant to ensure funding is utilized in the most equitable way. As of March 31, 2021, there were 4 vacant positions that are open with active recruitment.
- b. Contract expense is a bit low, some contracts budgeted haven't been entered into due to *COVID*.
- c. Indirect expenses are on track. Indirect rates are charged to all program areas based on the number of staff employed in each program, and are used to fund General Administration, Human Resources, Finance, and Technology Services.
- d. Maintenance and Repair expenses are on track.
- e. Supply costs are a bit low, due to staff not being in the office.
- f. Telephone is slightly under budget.
- g. Training and Travel came in under budget due to in-person training being cancelled. Also, teleworking has significantly reduced mileage reimbursements.

If you need additional information or clarification, please contact Finance Director Forty.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 10,908.00	\$ -	0.00%	
000725	Beg Bal-Restrict for Contracts	\$ 1,546,495.00	\$ 1,880,925.28	121.63%	
000735	Beg Bal-Restricted Reconcile	\$ 1,337,886.00	\$ 1,337,886.00	100.00%	
000740	Beg Bal-Restricted for Other	\$ 2,455,404.00	\$ 2,865,391.86	116.70%	
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ 3,294,556.33	140.63%	
000750	Beg Bal-Unrestricted	\$ 4,350,652.00	\$ 3,614,210.46	83.07%	
000740	Beg Bal-Restricted for Other	\$ -	\$ 10,000.00	0.00%	
000801	Dues	\$ 321,584.00	\$ 299,499.38	93.13%	Dues are a once a year activity. Most members have paid their dues.
000802	Fees For Service	\$ 140,500.00	\$ 73,511.93	52.32%	Monthly Copy charges are in the Fee for Service line and with Telework staff have not been making the budgeted amount of copies monthly.
000803	Internal Transfer	\$ 2,317,181.00	\$ 1,735,246.77	74.89%	
000804	Miscellaneous Revenue	\$ 1,900.00	\$ 2,555.62	134.51%	
000805	Contract Revenue	\$ 2,229,818.00	\$ 1,261,205.75	56.56%	Some contracts budgeted have not been entered into.
000806	Grant Revenue	\$ 187,500.00	\$ 117,531.36	62.68%	Researching opportunity and writing new grants as they are available.
000807	Donations	\$ 220,500.00	\$ 185,954.00	84.33%	Meals on Wheels received a \$54,526 unsolicited donation from a trust
000808	Interest Revenue	\$ 280,000.00	\$ 193,019.03	68.94%	
000809	Transfers In	\$ 195,000.00	\$ 10,000.00	5.13%	
000819	Special Event Revenue	\$ 10,000.00	\$ -	0.00%	No special events have happened.
000820	Program Meals Revenue	\$ 180,000.00	\$ 129,897.55	72.17%	
000822	Loan Packaging Fees	\$ 3,000.00	\$ 1,560.00	52.00%	
000823	Program Income	\$ 682,049.00	\$ 517,288.86	75.84%	
000824	Match	\$ 50,500.00	\$ 42,735.07	84.62%	
000826	Borrowers Fees	\$ 1,500.00	\$ 3,556.38	237.09%	The new COVID funds have generated some additional revenue for Business Lending.
000828	Service Fees	\$ 6,500.00	\$ 3,240.08	49.85%	
000829	Program Administration	\$ 120,000.00	\$ 80,948.92	67.46%	
000840	Veterans	\$ 109,687.00	\$ 25,248.00	23.02%	Working with Benton County to reconcile and receive payment.
000841	Oregon Project Independence	\$ 934,000.00	\$ 729,707.75	78.13%	
000843	ODOT	\$ 981,378.00	\$ 379,811.75	38.70%	Due to the staffing in ODOT contract in the beginning of the year with staffing shortages

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal		
000846	Coordinated Care	\$ 9,620,190.00	\$ 6,540,606.78	67.99%	
000860	Economic Development Admin	\$ 235,410.00	\$ 116,524.22	49.50%	
000862	Older Americans Act	\$ 1,253,855.00	\$ 1,124,299.00	89.67%	
000863	Title XIX	\$ 13,186,831.00	\$ 9,615,773.07	72.92%	
000864	Federal Senior Meals	\$ 1,085,054.00	\$ 514,519.71	47.42%	Followed up with the Meals Supervisor, this revenue is currently about 1.5 to 2 months behind.
000865	USDA	\$ 107,064.00	\$ 62,455.00	58.33%	
000867	Federal Match	\$ 120,300.00	\$ 56,431.70	46.91%	Federal Match is usually used at the end of the Fiscal Year.
000868	Environmental Protection Agenc	\$ 150,000.00	\$ 35,530.62	23.69%	Working with CED to refine this billing process
000869	Siletz Revenue	\$ 8,000.00	\$ 4,620.00	57.75%	Closures due to COVID
	REVENUE	\$ 46,783,346.00	\$ 36,866,248.23	78.80%	
000410	Leave Benefits	\$ 630,739.00	\$ 440,362.54	69.82%	
000420	Fringe Benefits	\$ 1,057,704.00	\$ 636,302.48	60.16%	
000421	Insurance Benefits	\$ 3,151,012.00	\$ 2,152,620.89	68.32%	
000425	PERS Benefits	\$ 2,783,120.00	\$ 1,781,735.33	64.02%	
000430	PERS Reserve	\$ 222,222.00	\$ 67,501.34	30.38%	
0001ED	Executive Director	\$ 144,100.00	\$ 99,942.22	69.36%	
0004PD	Program Director	\$ 451,699.00	\$ 291,668.02	64.57%	
0010PM	Program Manager	\$ 146,097.00	\$ 25,045.73	17.14%	
0013PS	Program Supervisor	\$ 870,014.00	\$ 610,640.48	70.19%	
0019PM	Personnel Manager	\$ 96,780.00	\$ 73,122.05	75.55%	
0019TM	Technology Services Manager	\$ -	\$ -	0.00%	
0022SA	Senior Accountant	\$ -	\$ 7,025.74	0.00%	
0046CM	Case Manager	\$ 2,753,296.00	\$ 1,707,036.98	62.00%	
0053CC	Contracts Coordinator	\$ 83,933.00	\$ 45,232.58	53.89%	
0055CS	Clerical Supervisor	\$ 59,813.00	\$ 89,176.95	149.09%	Staff were reclassified after the budget was adopted
0058AP	Assistant Planner	\$ 101,451.00	\$ 169,403.40	166.98%	Some of these funds were budgeted in the CED Planner line.
005PIO	Public Information Officer	\$ 53,637.00	\$ 2,309.19	4.31%	Vacant Position existing staff are completing tasks in this position temporarily

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal		
0060AS	Accounting Specialist	\$ 109,245.00	\$ 72,552.31	66.41%	
0064ES	Eligibility Specialist	\$ 1,246,686.00	\$ 849,827.68	68.17%	
0064IR	Information & Referral	\$ -	\$ 15,417.20	0.00%	This is a brokerage staff. HR is working on a classification for this position.
0064MM	Money Management Coord	\$ 47,146.00	\$ 34,504.34	73.19%	
0067EA	Executive Assistant	\$ 77,577.00	\$ 79,340.07	102.27%	Staff were reclassified after the budget was adopted
0070AC	Accounting Clerk II	\$ 51,589.00	\$ 38,449.53	74.53%	
0076AA	Administrative Assistant	\$ 314,383.00	\$ 284,991.79	90.65%	
0076BO	Business Officer	\$ 58,576.00	\$ 43,113.94	73.60%	
0085CS	Clerical Specialist	\$ 377,325.00	\$ 245,939.18	65.18%	
0085SS	Software Support Specialist	\$ 75,069.00	\$ -	0.00%	Vacant Position
0085WS	Workstation Support Specialist	\$ 114,771.00	\$ 77,564.20	67.58%	
013SLO	Senior Loan Officer	\$ 82,233.00	\$ 56,132.41	68.26%	
013TSM	Transportation Manager	\$ 77,869.00	\$ 60,582.00	77.80%	
025NSS	Network Support Specialist	\$ 65,184.00	\$ 27,808.17	42.66%	
031CDP	CED Planner	\$ 447,686.00	\$ 138,724.79	30.99%	
034APS	Adult Protective Services Spec	\$ 648,119.00	\$ 461,846.78	71.26%	
037DTC	Diversion & Transition Coord	\$ 207,251.00	\$ 132,672.47	64.02%	
037LCM	Lead Case Manager	\$ 273,793.00	\$ 154,495.94	56.43%	
045ISS	Information Support Specialist	\$ 54,287.00	\$ 59,202.56	109.05%	Positions in technology are being reviewed for budget placement.
055VSO	Veterans Service Officer	\$ 51,266.00	\$ 39,619.28	77.28%	
058MAP	MPO Assistant Planner	\$ -	\$ -	0.00%	
060FMC	Facility Maint. Coordinator	\$ 48,962.00	\$ 37,612.76	76.82%	
061LES	Lead Eligibility Specialist	\$ 53,209.00	\$ 40,282.70	75.71%	
064ADR	ADRC Specialist	\$ 236,917.00	\$ 123,093.16	51.96%	
064ALW	Asst. AFH Licensing Worker	\$ 113,907.00	\$ 81,209.50	71.29%	
064TSS	Technology Support Spec.	\$ 42,791.00	\$ -	0.00%	Vacant Position
067CEA	Confidential Executive Assist	\$ 107,138.00	\$ 32,010.08	29.88%	
073MRW	Medical Resource Worker	\$ -	\$ 27,947.16	0.00%	
075LTB	Lead Trans Brokerage Spec.	\$ 47,326.00	\$ 33,536.48	70.86%	

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal		
075TBS	Transportation Brokerage Spec.	\$ 444,157.00	\$ 199,614.46	44.94%	
076IHA	In Home Assistant	\$ 463,787.00	\$ 256,171.63	55.23%	
082SMC	Senior Meals Coordinator	\$ 47,916.00	\$ 28,426.38	59.33%	
090RSM	Relief Site Manager	\$ 25,000.00	\$ 9,970.88	39.88%	
099EXH	Extra Hire	\$ 139,978.00	\$ 72.90	0.05%	
88MSM3	Meal Site Manager 3	\$ 201,954.00	\$ 146,544.06	72.56%	
	PERSONNEL	\$ 18,958,714.00	\$ 12,088,402.71	63.76%	
					Expenses year-to-date over budget
000504	Advertising	\$ 21,834.00	\$ 18,055.62	82.69%	Additional public meeting notice and advertisement in GA, AAMPO, CAMPO, RSVP and SDS
000506	Auto Expense	\$ 17,000.00	\$ 12,217.13	71.87%	
000510	Bank Charges	\$ 15,300.00	\$ 8,723.06	57.01%	
000513	Board/Comm/Meeting Expense	\$ 41,214.00	\$ 3,498.92	8.49%	
000516	Computer Maintenance	\$ 166,795.00	\$ 92,295.47	55.33%	
000521	Contract Administration	\$ 2,500.00	\$ 643.25	25.73%	
000522	Contract Expense	\$ 11,467,756.00	\$ 7,212,611.92	62.89%	
000523	Admin Contract Expense	\$ 500,000.00	\$ 421,221.75	84.24%	CEP Home Care worker expense are larger than expected possibly due to COVID
000525	Copying	\$ 84,990.00	\$ 17,828.00	20.98%	COVID and Telework have drastically reduced the amount of copies being made
000531	Dues and Memberships	\$ 68,075.00	\$ 12,542.65	18.42%	
000532	Equipment Expense	\$ 1,000.00	\$ 108.51	10.85%	
000533	Finance Indirect	\$ 560,476.00	\$ 417,857.47	74.55%	
000534	Indirect Expense	\$ 968,735.00	\$ 724,357.36	74.77%	
000535	Furniture & Fixtures	\$ 135,450.00	\$ 5,448.83	4.02%	
000537	Insurance	\$ 70,050.00	\$ 73,259.48	104.58%	One time expense
000540	Interest Expense	\$ 18,000.00	\$ 8,206.57	45.59%	
000542	Legal Services	\$ 48,000.00	\$ 9,990.45	20.81%	
000543	Licenses and Fees	\$ 140,719.00	\$ 83,024.37	59.00%	
000546	Loan Fees	\$ 850.00	\$ 3,887.89	457.40%	Business Lending is working to get the new USDA funds out to the community.
000549	Maintenance and Repair	\$ 51,250.00	\$ 40,586.30	79.19%	

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal	
000550	Marketing Expense	\$ 8,050.00	\$ 598.00	7.43%
000551	Taxes	\$ 3,500.00	\$ -	0.00%
000553	Loan Admin Exp	\$ 120,000.00	\$ 79,401.92	66.17%
000555	Postage	\$ 65,250.00	\$ 31,784.27	48.71%
000558	Printing	\$ 24,600.00	\$ 7,631.21	31.02%
000561	Rent	\$ 708,730.00	\$ 533,827.37	75.32%
000564	Resource Reserve	\$ 60,000.00	\$ 28,215.86	47.03%
000567	Supplies	\$ 148,716.00	\$ 79,434.85	53.41%
000568	Stipend	\$ 159,620.00	\$ 110,980.02	69.53%
000570	Technology Indirect	\$ 785,901.00	\$ 589,675.24	75.03%
000573	Telephone	\$ 174,047.00	\$ 110,209.15	63.32%
000575	Special Event Expense	\$ 10,000.00	\$ -	0.00%
000576	Training	\$ 169,506.00	\$ 14,334.13	8.46%
000577	Volunteer Recognition	\$ 20,500.00	\$ 22,033.24	107.48%
				RSVP and Meals on Wheels have Recognized Volunteers at a higher level as funds were awarded for this purpose. Tee shirts and RSVP labeled masks and uniforms have been purchased
000578	Meal Delivery Travel	\$ 72,750.00	\$ 17,106.39	23.51%
000579	Travel	\$ 177,234.00	\$ 21,006.19	11.85%
000580	Transfers Out	\$ 185,000.00	\$ 10,000.00	5.41%
000582	Utilities	\$ 68,000.00	\$ 41,049.53	60.37%
000583	Operating Contingency	\$ 4,921,921.00	\$ -	0.00%
000584	Janitorial	\$ 79,614.00	\$ 55,523.62	69.74%
000585	Unappropriated EFB for future	\$ 4,634,209.00	\$ -	0.00%
	MATERIALS AND SUPPLIES	\$ 26,977,142.00	\$ 10,919,175.99	40.48%
000595	Capital Purchase	\$ 339,000.00	\$ 63,930.51	18.86%
000596	Leasehold Improvement	\$ 460,000.00	\$ 18,004.20	3.91%
	CAPITAL OUTLAY	\$ 799,000.00	\$ 81,934.71	10.25%
				One time expense
000598	Principal Payment	\$ 43,333.00	\$ 43,333.33	100.00%
000599	Interest Expense	\$ 5,157.00	\$ 5,156.66	99.99%

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended March 31, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 75.00%

Acct No	Description	Budget	YTD Bal	
	DEBT SERVICES	\$ 48,490.00	\$ 48,489.99	100.00%
	EXPENSE	\$ 46,783,346.00	\$ 23,138,003.40	49.46%
	NET GAIN/(LOSS)	\$ -	\$ 13,728,244.83	0.00%