



Finance Committee Meeting Packet

May 19, 2022
1:30 pm - 2:00 pm

Zoom Video Conference
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**Next Finance Committee
Meeting: July 21, 2022 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.



1400 Queen Ave SE • Suite 201 • Albany, OR 97322
(541) 967-8720 • FAX (541) 967-6123

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
May 19, 2022
1:30 – 2:00 pm**

**[Join Zoom Meeting](#)
or Call: 253-215-8782
Meeting ID: 899 8718 6210
Passcode: 358230**

An Executive Session may be called as deemed necessary by the Chair, pursuant to ORS 192.660.

NOTE: Please contact Leah Snodgrass at 541.967.8720 or lsnodgrass@ocwcog.org, no later than noon on Wednesday, May 18th, to confirm your attendance.

1. **Welcome and Introductions** (*Chair, Commissioner Pat Malone*)
(1:30 – 1:35 pm)
2. **Public Comment** (*Chair, Commissioner Pat Malone*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair, Commissioner Pat Malone*)
(1:40 – 1:45 pm)

Approval of the March 17, 2022, Finance Committee minutes ([Page 3](#)).

ACTION: Motion to approve Consent Calendar items.

4. **Financial Reports** (*Finance Director Marit Nelson*)
(1:45 pm– 1:55 pm)

Finance Director Nelson will review the Financial Reports and respond to questions. ([Page 5](#))

ACTION: Information only.

5. **Other Business** (*Chair, Commissioner Pat Malone*)
(1:55 – 2:00 pm)
6. **Adjournment** (*Chair, Commissioner Pat Malone*)
(2:00 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
March 17, 2022
Via Zoom Video and Audio Conferencing**

Attendees: Commissioner Claire Hall, Lincoln County; Mayor Jim Lepin, Millersburg; and Jesse Oakley, TBAC

Absent: **CHAIR:** Commissioner Pat Malone, Benton County, CWACT; Commissioner Sherrie Sprenger, Linn County; Mayor Chas Jones, Philomath; Mayor Dean Sawyer, Newport; Jan Molnar-Fitzgerald, DSAC; and Mitzi Naucler, SSAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Senior, Disability, and Community Services Program Director Randi Moore, Community and Economic Development Director Jenny Glass, Technology Services Director Jason Sele, Human Resources Manager Ryan Schulze, and Executive Assistant Leah Snodgrass

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Commissioner Hall filling in for Chair Malone on March 17, 2022, at 1:02 pm via Zoom Video and Audio Conferencing.

2. Public Comment

No comment.

3. Consent Calendar

Mayor Lepin moved to approve the Finance Committee meeting minutes from January 20, 2022. Commissioner Hall seconded the motion. With no objections, the minutes were voted upon and approved.

4. Financial Reports

Finance Director Nelson summarized the financial update provided in the Finance Committee meeting packet that starts on page five (5). Finance Director Nelson pointed out her department is working with the agencies that have outstanding membership dues to ensure those all get paid.

Mayor Lepin stated within his seven years of participating with the OCWCOG, he thinks the current staff is an improvement to the organization with the attention to detail, coordination, communication, attention to costs, focus on people, and the focus on the community.

Commissioner Hall seconded Mayor Lepin's sentiments.

Finance Director Nelson thanked the committee and added she is grateful for the support and communication of the committee, and becoming a part of the OCWCOG team has been a wonderful experience for her.

5. Other Business

No other business was discussed.

6. Adjournment

Chair Malone adjourned the meeting at 1:14 p.m.

Meeting minutes taken by Leah Snodgrass.



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MEMORANDUM

DATE: May 19, 2022
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: OCWCOG Financial Update

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending April 30, 2022 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY 2022 Budget	April YTD	Percentage YTD	Prior Year YTD
Dues	330,506	319,483	96.7%	93.1%
Contracts	3,689,616	3,26,838	82.9%	56.6%
Grants	216,800	403,266	186%	62.7%
Donations	250,500	153,707	61.4%	84.3%
State Revenue	2,217,311	1,209,403	54.5%	56.0%
Federal Revenue	17,456,097	14,315,133	82%	71.4%
Coordinated Care	9,098,188	7,788,125	85.6%	68%
Total Income (all line items)	\$ 53,095,348	\$ 45,393,196	85.5%	78.8%
Total Payroll Expense	\$ 19,839,492	\$ 13,961,600	70.4%	63.8%
Contract Expense	12,877,243	8,812,422	68.4%	62.9%
Indirect Expense	2,572,175	2,143,428	83.3%	83%
Maintenance & Repair	103,000	49,331	47.9%	79.2%
Supplies	97,050	46,018	47.4%	53.4%
Telephone	155,775	119,103	76.5%	63%
Travel / Training	221,550	108,799	49.1%	12.5%
Total Expense (all line items)	\$ 53,095,348	\$ 32,151,886	51.6%	49.5%
Net Gain / (Loss)		\$ 13,241,310		

Fiscal Year (FY) FY2021-2022 Financial Narrative (Revenue)

- a. Net/Gain (Loss): The current value for Net Gain/(Loss) includes the beginning fund balance values we have been waiting for with the completion of the FY 2020-21 audit. These were entered as of March 31, 2022.
- b. Contract revenue has adjusted to be on target now that 10 months of the year are complete.
- c. Grant revenue received EDA Cares lending funds in February of \$240,000 affecting this line item.
- d. Donations revenue continues to gain as meal sites open back up and donation campaigns come back online. We are seeing steady receipts.
- e. State revenue contract percentages are trending low due to the programs being reimbursement-based and are billed for the month or quarter subsequent to month end closing. We are working on timing our billing and reporting processes closer to month end close to gain a more accurate reflection of the funds earned during the period in review. This is a work in progress. We are on trend with last year and there are no red flags.
- f. Federal revenue contract percentages are on track and trending higher than last fiscal year.

FY2021-2022 Financial Narrative (Personnel and Material & Supplies)

- a. Personnel Expense is trending under budget for the fiscal year and will end in a similar trend. We are beginning to gain ground on vacant positions and trending higher to last year.
- b. Contract expense is down slightly but similar to prior year YTD so no red flags currently.
- c. Indirect expenses are on budget. 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 expense remains low. Roofing project, reception remodel and landscaping are in progress or have been recently completed.
- e. Supply costs remain low and we continue to monitor.
- f. Telephone is on budget.
- g. Training and Travel continues to be low, but in-person training and teleconferences have taken place this spring. We will continue to see those costs increase over the coming year. Teleworking has significantly reduced mileage reimbursements.

Overall, total income is trending higher than total expenses and the trends are falling in a similar pattern to previous years. No red flags at this point to report. We will be on the lookout for increasing costs due to supply issues and labor shortages and remain vigilant in how we spend our funds. All things remaining consistent, we should realize a surplus for the fiscal year. If you need additional information or clarification, please contact Finance Director Nelson.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended April 30, 2022

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date:

83.3%

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 1,713	\$ 1,713	100.0%	
000725	Beg Bal-Restrict for Contracts	\$ 3,446,916	\$ 3,413,426	99.0%	
000740	Beg Bal-Restricted for Other	\$ 3,617,322	\$ 3,514,179	97.1%	
000745	Beg Bal-Restrict Reserve	\$ 1,156,564	\$ 1,067,244	92.3%	
000750	Beg Bal-Unrestricted	\$ 6,992,851	\$ 6,863,224	98.1%	
000801	Dues	\$ 330,506	\$ 319,483	96.7%	
000802	Fees For Service	\$ 140,500	\$ 94,652	67.4%	
000803	Internal Transfer	\$ 2,577,114	\$ 2,143,894	83.2%	
000804	Miscellaneous Revenue	\$ -	\$ 2,477	0.0%	
000805	Contract Revenue	\$ 3,648,936	\$ 3,026,838	83.0%	
000806	Grant Revenue	\$ 216,800	\$ 403,266	186.0%	EDA Cares Funding Received in February
000807	Donations	\$ 250,500	\$ 153,707	61.4%	Donations increasing as meal sites open
000808	Interest Revenue	\$ 266,756	\$ 171,664	64.4%	Low prime interest rate
000809	Transfers In	\$ 3,406,242	\$ 3,376,242	99.1%	
000813	Special Projects	\$ 15,738	\$ 15,213	96.7%	
000819	Special Event Revenue	\$ 20,000	\$ -	0.0%	
000820	Program Meals Revenue	\$ 160,000	\$ 184,737	115.5%	Meal sites active again. Regaining ground from prior year
000822	Loan Packaging Fees	\$ 4,000	\$ 6,110	152.8%	Affected by EDA Cares funding and increased loan activity
000823	Program Income	\$ 711,153	\$ 593,221	83.4%	
000824	Match	\$ 48,000	\$ 28,360	59.1%	
000826	Borrowers Fees	\$ 3,000	\$ 4,124	137.5%	Useage dependent. Increased loan activity
000828	Service Fees	\$ 5,000	\$ 4,757	95.1%	
000829	Program Administration	\$ 150,000	\$ 68,246	45.5%	Removed an A/R for over bill in the previous year. Will affect all year
000840	Veterans	\$ 114,489	\$ 57,245	50.0%	Quarterly billing late in posting. Will catch up
000841	Oregon Project Independence	\$ 990,000	\$ 739,847	74.7%	
000843	ODOT	\$ 1,112,822	\$ 412,312	37.1%	Billing is reimbursement based. Quarterly billing is behind.

000846	Coordinated Care	\$	9,098,188	\$	7,788,125	85.6%	
000848	CCO Metrics Income					0.0%	Must meet metrics to receive revenue. New funding with supplemental
		\$	242,500	\$	-		
000860	Economic Development Admin	\$	425,000	\$	228,371	53.7%	Accruing as development takes place/earned
000862	Older Americans Act	\$	1,300,000	\$	869,461	66.9%	
000863	Title XIX	\$	14,578,791	\$	12,548,359	86.1%	
000864	Federal Senior Meals	\$	800,000	\$	484,854	60.6%	
000865	USDA	\$	95,000	\$	77,216	81.3%	
000867	Federal Match					1.7%	Additional costs will be allocated as match reached at end of FY
		\$	49,306	\$	818		
000868	Environmental Protection Agenc	\$	200,000	\$	100,583	50.3%	
000869	Siletz Revenue	\$	8,000	\$	5,471	68.4%	
	REVENUE	\$	53,095,348	\$	45,393,196	85.5%	
							Expenses year-to-date over budget
000410	Leave Benefits	\$	686,714	\$	511,574	74.5%	
000420	Fringe Benefits	\$	1,067,164	\$	758,510	71.1%	
000421	Insurance Benefits	\$	3,439,490	\$	2,387,138	69.4%	
000425	PERS Benefits	\$	3,015,699	\$	2,183,349	72.4%	
000430	PERS Reserve	\$	224,846	\$	77,616	34.5%	
0001ED	Executive Director	\$	155,070	\$	130,423	84.1%	
0004PD	Program Director	\$	506,620	\$	343,780	67.9%	
0010PM	Program Manager	\$	164,267	\$	74,536	45.4%	Vacant Position
0013PS	Program Supervisor	\$	906,865	\$	646,470	71.3%	
0019PM	Personnel Manager	\$	105,817	\$	89,030	84.1%	
0046CM	Case Manager	\$	2,686,844	\$	1,859,766	69.2%	
0053CC	Contracts Coordinator	\$	91,304	\$	89,014	97.5%	
0055CS	Clerical Supervisor	\$	195,875	\$	159,408	81.4%	
0058AP	Assistant Planner	\$	57,941	\$	137,630	237.5%	Labor Allocation Error to be corrected in future
005PIO	Public Information Officer	\$	111,063	\$	17,556	15.8%	Vacant Position
0060AS	Accounting Specialist	\$	39,623	\$	38,956	98.3%	
0064ES	Eligibility Specialist	\$	1,349,473	\$	969,234	71.8%	
0064MM	Money Management Coord	\$	50,478	\$	35,428	70.2%	
0067EA	Executive Assistant	\$	26,532	\$	43,752	164.9%	Labor Allocation Error to be corrected in future
0070AC	Accounting Clerk II	\$	55,081	\$	46,230	83.9%	
0076AA	Administrative Assistant	\$	469,928	\$	273,185	58.1%	
0076BO	Business Officer	\$	62,916	\$	50,330	80.0%	

0085CS	Clerical Specialist	\$	349,811	\$	226,831	64.8%	
0085WS	Workstation Support Specialist	\$	55,617	\$	57,698	103.7%	Labor Allocation Error to be corrected in future
013SLO	Senior Loan Officer	\$	84,007	\$	61,057	72.7%	
013TSM	Transportation Manager	\$	82,927	\$	50,479	60.9%	
025NSS	Network Support Specialist	\$	146,441	\$	79,774	54.5%	
031CDP	CED Planner	\$	304,386	\$	152,764	50.2%	
034APS	Adult Protective Services Spec	\$	895,112	\$	652,481	72.9%	
037DTC	Diversion & Transition Coord	\$	201,122	\$	159,740	79.4%	
037LCM	Lead Case Manager	\$	227,501	\$	158,760	69.8%	
045ISS	Information Support Specialist	\$	57,530	\$	71,853	124.9%	Labor Allocation Error to be corrected in future
052ALO	Assistant Loan Officer	\$	37,620	\$	38,907	103.4%	Exceeding slightly, vacant position in dept.
055SMS	Senior Meals Supervisor	\$	48,165	\$	44,707	92.8%	
055VSO	Veterans Service Officer	\$	44,634	\$	43,229	96.9%	
060FMC	Facility Maint. Coordinator	\$	52,425	\$	42,172	80.4%	
061LES	Lead Eligibility Specialist	\$	57,080	\$	46,980	82.3%	
064ADR	ADRC Specialist	\$	243,569	\$	140,902	57.8%	
064ALW	Asst. AFH Licensing Worker	\$	125,000	\$	94,905	75.9%	
067CEA	Confidential Executive Assist	\$	46,320	\$	35,970	77.7%	
073MRW	Medical Resource Worker	\$	42,773	\$	34,090	79.7%	
075LTB	Lead Trans Brokerage Spec.	\$	49,474	\$	37,799	76.4%	
075TBS	Transportation Brokerage Spec.	\$	358,576	\$	236,724	66.0%	
076IHA	In Home Assistant	\$	437,000	\$	274,624	62.8%	
082SMC	Senior Meals Coordinator	\$	40,885	\$	33,174	81.1%	
090RSM	Relief Site Manager	\$	25,000	\$	17,424	69.7%	
099EXH	Extra Hire	\$	162,405	\$	82,031	50.5%	
88MSM3	Meal Site Manager 3	\$	194,502	\$	163,613	84.1%	
	PERSONNEL	\$	19,839,492	\$	13,961,600	70.4%	Overall, trending below budget
000504	Advertising	\$	35,590	\$	26,262	73.8%	
000506	Auto Expense	\$	17,000	\$	1,668	9.8%	
000510	Bank Charges	\$	15,175	\$	10,186	67.1%	
000513	Board/Comm/Meeting Expense	\$	32,750	\$	4,009	12.2%	
000514	CED Administration	\$	0	\$	230	230000.0%	Minor expense will be absorbed in other lines
000516	Computer Maintenance	\$	179,530	\$	208,155	115.9%	
000521	Contract Administration	\$	1,500	\$	1,735	115.6%	
000522	Contract Expense	\$	12,877,243	\$	8,812,422	68.4%	

000523	Admin Contract Expense	\$	500,000	\$	396,156	79.2%	
000525	Copying	\$	62,500	\$	31,242	50.0%	
000531	Dues and Memberships	\$	33,115	\$	58,561	176.8%	Membership to O4AD
000532	Equipment Expense	\$	1,000	\$	-	0.0%	
000533	Finance Indirect	\$	568,185	\$	473,487	83.3%	
000534	Indirect Expense	\$	1,198,046	\$	998,371	83.3%	
000535	Furniture & Fixtures	\$	56,578	\$	10,106	17.9%	
000537	Insurance	\$	76,763	\$	72,579	94.5%	
000540	Interest Expense	\$	16,000	\$	10,479	65.5%	
000541	Loan Legal Expense	\$	50	\$	-	0.0%	
000542	Legal Services	\$	58,500	\$	5,042	8.6%	
000543	Licenses and Fees	\$	242,160	\$	204,513	84.5%	
000546	Loan Fees	\$	3,100	\$	6,817	219.9%	Business Lending is processing more loans than budgeted. Revenue reflects similar
000549	Maintenance and Repair	\$	103,000	\$	49,331	47.9%	
000550	Marketing Expense	\$	4,150	\$	2,853	68.7%	
000551	Taxes	\$	2,500	\$	-	0.0%	
000553	Loan Admin Exp	\$	150,000	\$	68,928	46.0%	
000555	Postage	\$	47,920	\$	35,622	74.3%	
000558	Printing	\$	21,050	\$	8,911	42.3%	
000561	Rent	\$	735,039	\$	608,701	82.8%	
000564	Resource Reserve	\$	30,000	\$	10,628	35.4%	
000567	Supplies	\$	97,050	\$	46,018	47.4%	
000568	Stipend	\$	147,072	\$	84,907	57.7%	
000570	Technology Indirect	\$	805,944	\$	671,571	83.3%	
000573	Telephone	\$	155,775	\$	119,103	76.5%	
000575	Special Event Expense	\$	20,000	\$	-	0.0%	
000576	Training	\$	108,700	\$	56,799	52.3%	
000577	Volunteer Recognition	\$	22,500	\$	16,686	74.2%	
000578	Meal Delivery Travel	\$	53,000	\$	28,587	53.9%	
000579	Travel	\$	112,850	\$	52,000	46.1%	
000580	Transfers Out	\$	3,072,621	\$	3,037,621	98.9%	One time supplemental adjustments
000582	Utilities	\$	65,000	\$	46,021	70.8%	
000583	Operating Contingency	\$	9,268,391	\$	-	0.0%	
000584	Janitorial	\$	92,600	\$	69,558	75.1%	
000585	Unappropriated EFB for Future	\$	4,754,647	\$	-	0.0%	

	MATERIALS AND SUPPLIES	\$	32,771,973	\$	16,345,866	49.9%	Overall, trending under budget
000595	Capital Purchase	\$	283,000	\$	-	0.0%	
000596	Leasehold Improvement	\$	152,393	\$	81,481	53.5%	
	CAPITAL OUTLAY	\$	435,393	\$	81,481	18.7%	
000598	Principal Payment	\$	43,333	\$	43,333	100.0%	Last payment on Albany building made on 3/1
000599	Interest Expense	\$	5,157	\$	2,578	50.0%	
	DEBT SERVICES	\$	48,490	\$	45,911	94.7%	
	EXPENSE	\$	53,095,348	\$	32,151,886	60.6%	Overall, trending under budget
	NET (GAIN/LOSS)	\$	(0)	\$	13,241,310		Overall trend is solid, projecting year end surplus