



Finance Committee Meeting Packet

July 20, 2023
1:30 pm - 2:00 pm

Attend In Person at:

Cascades West Albany Center, 1400 Queen Avenue SE, Albany, OR 97322

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee Meeting:
September 21, 2023 at 1:30 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**

**July 20, 2023
1:30 – 2:00 pm**

Cascades West Albany Center
1400 Queen Avenue SE
Albany, OR 97322
Cascade West Toledo Center
203 N Main Street
Toledo, OR 97391

[Join Teams Meeting](#)

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, July 19, 2023, 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 May 18, 2023, Finance Committee minutes. ([Page 4](#))

ACTION: Motion to approve Consent Calendar items.

4. **Financial Reports** (*Finance Director Marit Nelson*)
(1:45 – 1:50 pm)

Finance Director Nelson will review the Financial Reports and respond to questions. ([Page 6](#))

ACTION: Information only.

5. **Enterprise Solutions Update** (*Finance Director Marit Nelson*)
(1:50 – 1:55 pm)

Presented by Finance Director Nelson.

ACTION: Information only.

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

7. **Adjournment** (*Chair, Commissioner Pat Malone*)
(2:00 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
May 18, 2023
HYBRID MEETING
In-person at the Albany ABC Conference Room and Teams Video and Audio
Conferencing**

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County, CWACT;
Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger,
Linn County; and Mayor Dean Sawyer, Newport.

Absent: Mayor Alex Johnson II, Albany; Mayor Chas Jones, Philomath; Jan Molnar-
Fitzgerald, DSAC; Mitzi Naucner, SSAC; and Jesse Oakley, TBAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Senior, Disability,
and Community Services Program Director Randi Moore; Technology Services
Director Jason Sele; Communications Officer Meg Walker; and Administrative
Assistant Ashlyn Muzechenko

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 May 18, 2023, at 1:31pm, via Teams Video and Audio Conferencing, and in-person attendees. The meeting attendees took turns introducing themselves.

2. Public Comment

There were no public comments made to the Finance Committee.

3. Consent Calendar

Commissioner Hall moved to approve the Finance Committee meeting minutes from March 16, 2023, as presented. Commissioner Sprenger seconded the motion. With no objections, the minutes were voted upon and approved.

4. Financial Reports

Finance Director Nelson shared the Financial Snapshot with specific line items to the finance committee members.

Finance Director Nelson stated the information is based on the data from April 30th and staff tried to factor in information from the end of fiscal year along with data from the end of last week and beginning of the current one. The overall accrued income is looking good, and the beginning fund balances are available.

Finance Director Nelson said the trend is on target with 92% which falls into the same category as last year, same with personnel numbers. There are still some vacancies at OCWCOG, and staff are working to fill those in before the upcoming fiscal year.

Finance Director Nelson stated materials and supplies are at 73% which is an increase from previous years, however in previous years there were COVID related issues with many staff teleworking. Finance Director Nelson anticipated by the end of fiscal year it will be about 90% which means revenues will be trending higher than the expenses.

Finance Director Nelson said OCWCOG is making payments for the different software implementation and these lines will begin to fill out within the budgeted expectations and the budget will not be exceeded.

5. Audit Review

Finance Director Nelson stated the audit was emailed out to members. The first portion of the audit is the most important as it gives a snapshot of assets and liabilities as well as other levels of budget details, such as PERS and other factors.

Finance Director Nelson added that OCWCOG will begin the third year with their current auditors in July 2023.

Finance Director Nelson confirmed that the audit found OCWCOG is in compliance.

Finance Director Nelson added that the debt from the Albany building was paid off last year. She also noted that with the setup of the new finance software, staff will be able to make decisions and determinations to allow for more in-house auditing activities instead of relying so heavily on the auditors. The hope is to eventually lower the cost of future audit contracts.

6. Other Business

There was no other business at this time.

7. Adjournment

The Chair Malone adjourned the meeting at 1:46 pm

The next regularly scheduled OCWCOG Finance Committee Meeting is July 20, 2023, at 1:30 pm.

Meeting minutes taken by Ashlyn Muzechenko.



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MEMORANDUM

DATE: July 20, 2023
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find our snapshot, and Consolidated Revenue and Expense Statement with FYE projections, based on draft financials for period ending May 31, 2023. The projections factor in all that we know currently and what we expect to become our final closing balances after year-end adjustments and accruals are completed. As we are currently learning a new finance system and continue to post year end transactions to the previous system, it is my expectation that it may take us a little longer to complete some of our processes. Regardless, the finance team is working as expeditiously as it can to close the year and move completely over to the new software.

Overall accrued income looks healthy as we are coming into the final quarterly billings and grant fund requests. In a preliminary review of deposits and AR invoices entered for June, we are currently trending to meet or exceed budget.

Personnel Expenses have been paid and initial accruals through June have been completed. Closing entries to capture corrections and pre-audit adjustments will be done in the next few weeks. The trend is closing in on 87% of budget. Fiscal Year 2024 is already off to a quick start with several new and vacant position listings to hopefully fill those slots as soon as possible.

The Materials and Supplies (minus Capital and Contingency) is 82% of budgeted for the year. We anticipate landing at 90% by the end of June.

In Capital Expense, we continue with payments for software implementations in Finance, Human Resources, and Ride Line. Capital costs for HVAC, back-up generator and depreciable property is planned in the next few months and will affect the FY 2024 budget. There are no red flags as we begin the process of closing out fiscal year 2023.

We expect to continue meeting our goals and making improvements to our internal processes and procedures over the coming months. We look forward to what the next fiscal year brings us.

Please let me know if you have any questions.

	FY 2023 Budget	May 2023	Percentage	FYE Projection
Dues	342,387	332,683	97%	
Contract Revenue	3,906,360	1,516,235	39%	
Grant Revenue	336,494	349,290	104%	
Donations	200,500	136,793	68%	
State Revenue	2,792,567	1,688,676	60%	
Federal Revenue	17,904,799	17,261,473	96%	
Coordinated Care	9,500,000	10,084,985	106%	
Total Income (all line items)	\$ 59,594,832	\$ 55,972,465	98%	100%
Total Payroll Expense	\$ 21,188,032	\$ 16,704,967	79%	87%
Contract Expense	14,378,969	11,888,254	83%	
Indirect Expense	3,097,635	2,839,571	92%	
Maintenance & Repair	191,860	110,091	57%	
Supplies & Postage	134,269	106,806	80%	
Telephone	182,318	123,506	68%	
Travel / Training	312,720	228,322	73%	
Total Expense (all line items)	\$ 54,409,022	\$ 36,671,438	67%	74%

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended May 31, 2023

		91.67% Percent of budget to date			Projected FYE 2023
Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 15,000	\$ 15,000	100.0%	\$ 15,000
000725	Beg Bal-Restrict for Contracts	\$ 5,498,081	\$ 5,673,890	103.2%	\$ 5,673,890
000740	Beg Bal-Restricted for Other	\$ 3,088,563	\$ 3,647,359	118.1%	\$ 3,647,359
000745	Beg Bal-Restrict Reserve	\$ 5,906,076	\$ 3,662,951	62.0%	\$ 3,662,951
000750	Beg Bal-Unrestricted	\$ 4,617,513	\$ 6,457,737	139.9%	\$ 6,457,737
000801	Dues	\$ 326,083	\$ 316,868	97.2%	\$ 316,868
000813	Special Projects Dues	\$ 16,304	\$ 15,815	97.0%	\$ 15,815
000802	Fees For Service	\$ 131,600	\$ 92,038	69.9%	\$ 100,371
000803	Internal Transfer	\$ 3,102,636	\$ 2,839,500	91.5%	\$ 3,097,636
000804	Miscellaneous Revenue	\$ 25,000	\$ 204,530	818.1%	\$ 22,310
000805	Contract Revenue	\$ 3,906,360	\$ 1,516,235	38.8%	\$ 1,654,074
000806	Grant Revenue	\$ 336,494	\$ 349,290	103.8%	\$ 381,044
000807	Donations	\$ 200,500	\$ 136,793	68.2%	\$ 137,176
000808	Interest Revenue	\$ 455,000	\$ 599,906	131.8%	\$ 607,526
000809	Transfers In	\$ 418,398	\$ 382,000	91.3%	\$ 1,507,000
000819	Special Event Revenue	\$ 20,000	\$ -	0.0%	\$ -
000820	Program Meals Revenue	\$ 160,000	\$ 218,946	136.8%	\$ 220,168
000823	Program Income	\$ 691,308	\$ 637,057	92.2%	\$ 694,702
000824	Match	\$ 35,600	\$ 66,807	187.7%	\$ 72,880
000826	Borrowers Fees	\$ 7,000	\$ 552	7.9%	\$ 552
000827	Loan Packaging Fees	\$ 7,750	\$ 2,100	27.1%	\$ 2,100
000828	Service Fees	\$ 6,200	\$ 4,145	66.9%	\$ 4,355
000829	Program Administration	\$ 120,000	\$ 97,816	81.5%	\$ 106,708
000840	Veterans	\$ 114,000	\$ 85,867	75.3%	\$ 93,673
000841	Oregon Project Independence	\$ 1,045,000	\$ 632,874	60.6%	\$ 690,408
000842	OEDD/OECD	\$ 120,000	\$ -	0.0%	\$ -
000843	ODOT	\$ 1,465,567	\$ 929,246	63.4%	\$ 1,238,995
000844	Dept. of Land Conservation Dev	\$ 48,000	\$ 40,689	84.8%	\$ 44,388
000846	Coordinated Care	\$ 9,500,000	\$ 10,084,985	106.2%	\$ 12,135,111
000848	CCO Metrics Income	\$ 305,000	\$ -	0.0%	\$ 305,000
000860	Economic Development Admin	\$ 75,000	\$ 79,588	106.1%	\$ 86,823

000862	Older Americans Act	\$ 1,223,000	\$ 1,585,435	129.6%		\$ 1,729,565
000863	Title XIX	\$ 15,751,799	\$ 14,723,211	93.5%		\$ 16,035,861
000864	Federal Senior Meals	\$ 650,000	\$ 715,951	110.1%		\$ 770,118
000865	USDA	\$ 95,000	\$ 84,948	89.4%		\$ 92,671
000867	Federal Match	\$ 101,000	\$ 66,391	65.7%		\$ 88,521
000869	Siletz Revenue	\$ 10,000	\$ 5,949	59.5%		\$ 6,490

	REVENUE	\$ 59,594,832	\$ 55,972,466	93.9%	On target to meet or exceed budget	\$ 61,715,843
000410	Leave Benefits	\$ 738,009	\$ 628,186	85.1%		\$ 650,000
000420	Fringe Benefits	\$ 1,075,279	\$ 947,556	88.1%		\$ 1,005,000
000421	Insurance Benefits	\$ 3,724,429	\$ 3,094,395	83.1%		\$ 3,100,000
000425	PERS Benefits	\$ 3,224,583	\$ 2,807,686	87.1%		\$ 2,900,000
000430	PERS Reserve	\$ 242,484	\$ 116,023	47.8%		\$ 150,000
0001ED	Executive Director	\$ 163,922	\$ 167,784	102.4%		\$ 167,784
0004PD	Program Director	\$ 481,510	\$ 364,079	75.6%		\$ 364,079
0010PM	Program Manager	\$ 286,002	\$ 191,414	66.9%		\$ 191,414
0013PS	Program Supervisor	\$ 918,136	\$ 794,363	86.5%		\$ 794,363
0015QA	QA & Improvement Manager	\$ 51,656	\$ -	0.0%	Open Recruitment	\$ -
0016LO	Loan Officer	\$ 71,368	\$ -	0.0%	Vacant Poisition	\$ -
0019PM	Personnel Manager	\$ 115,985	\$ 113,710	98.0%		\$ 113,710
0022SA	Senior Accountant	\$ 40,000	\$ 38,194	95.5%		\$ 38,194
0046CM	Case Manager	\$ 2,971,415	\$ 2,542,709	85.6%		\$ 2,542,709
0053CC	Contracts Coordinator	\$ 122,728	\$ 83,601	68.1%		\$ 83,601
0055CS	Clerical Supervisor	\$ 269,074	\$ 272,590	101.3%		\$ 272,590
0058AP	Assistant Planner	\$ 114,927	\$ 97,343	84.7%		\$ 97,343
005PIO	Public Information Officer	\$ 72,747	\$ 74,097	101.9%		\$ 74,097
0060AS	Accounting Specialist	\$ 47,466	\$ 46,174	97.3%		\$ 46,174
0064ES	Eligibility Specialist	\$ 1,437,349	\$ 1,184,364	82.4%		\$ 1,184,364
0064MM	Money Management Coord	\$ 46,914	\$ 44,148	94.1%		\$ 44,148
0067EA	Executive Assistant	\$ 55,370	\$ 51,687	93.3%		\$ 51,687
0070AC	Accounting Clerk II	\$ 38,000	\$ 36,718	96.6%		\$ 36,718
0076AA	Administrative Assistant	\$ 478,431	\$ 529,900	110.8%		\$ 529,900
0076BO	Business Officer	\$ 68,968	\$ 67,665	98.1%		\$ 67,665
0085CS	Clerical Specialist	\$ 410,426	\$ 329,576	80.3%		\$ 329,576
0085SS	Software Support Specialist	\$ -	\$ 29,094	0.0%		\$ 29,094
0085WS	Workstation Support Specialist	\$ 86,364	\$ 29,833	34.5%		\$ 29,833
013TSM	Transportation Manager	\$ 87,237	\$ 70,905	81.3%		\$ 70,905

025NSS	Network Support Specialist	\$	204,327	\$	156,731	76.7%	\$	156,731
031CDP	CED Planner	\$	294,291	\$	246,330	83.7%	\$	246,330
034APS	Adult Protective Services Spec	\$	877,727	\$	791,270	90.1%	\$	791,270
037DTC	Diversion & Transition Coord	\$	275,149	\$	271,747	98.8%	\$	271,747
037LCM	Lead Case Manager	\$	214,084	\$	148,030	69.1%	\$	148,030
045ISS	Information Support Specialist	\$	66,371	\$	53,489	80.6%	\$	53,489
052ALO	Assistant Loan Officer	\$	56,895	\$	57,488	101.0%	\$	57,488
055VSO	Veterans Service Officer	\$	24,295	\$	24,295	100.0%	\$	24,295
060FMC	Facility Maint. Coordinator	\$	65,930	\$	54,296	82.4%	\$	54,296
061LES	Lead Eligibility Specialist	\$	62,165	\$	60,099	96.7%	\$	60,099
064ADR	ADRC Specialist	\$	180,261	\$	212,467	117.9%	\$	212,467
064ALW	Asst. AFH Licensing Worker	\$	125,240	\$	119,734	95.6%	\$	119,734
067CEA	Confidential Executive Assist	\$	73,025	\$	48,462	66.4%	\$	48,462
073MRW	Medical Resource Worker	\$	152,061	\$	44,191	29.1%	\$	44,191
075LTB	Lead Trans Brokerage Spec.	\$	-	\$	51,391	0.0%	\$	51,391
075TBS	Transportation Brokerage Spec.	\$	342,564	\$	389,378	113.7%	\$	389,378
076CSA	Case Aide	\$	211,618	\$	176,021	83.2%	\$	176,021
076IHA	In Home Assistant	\$	185,100	\$	253,225	136.8%	\$	253,225
082SMC	Senior Meals Coordinator	\$	44,520	\$	76,621	172.1%	\$	76,621
090RSM	Relief Site Manager	\$	39,940	\$	34,718	86.9%	\$	34,718
88MSM3	Meal Site Manager	\$	251,690	\$	211,903	84.2%	\$	211,903

86.1% Final June payroll accruals have been
processed. Closing adjustments
remain

PERSONNEL		\$	21,188,032	\$	18,235,679		\$	18,446,834
000504	Advertising	\$	37,595	\$	31,409	83.5%	\$	34,265
000506	Auto Expense	\$	17,000	\$	3,164	18.6%	\$	3,452
000510	Bank Charges	\$	13,900	\$	10,819	77.8%	\$	11,803
000513	Board/Comm/Meeting Expense	\$	37,250	\$	25,674	68.9%	\$	28,008
000516	Computer Maintenance	\$	348,400	\$	149,385	42.9%	\$	162,966
000521	Contract Administration	\$	1,500	\$	2,586	172.4%	\$	2,821
000522	Contract Expense	\$	14,378,969	\$	11,888,254	82.7%	\$	13,251,049
000523	CEP Contract	\$	600,000	\$	372,469	62.1%	\$	412,517
000525	Copying	\$	44,465	\$	40,557	91.2%	\$	44,244
000531	Dues and Memberships	\$	78,440	\$	62,217	79.3%	\$	67,873
000532	Equipment Expense	\$	1,000	\$	-	0.0%	\$	-
000533	Finance Indirect	\$	874,506	\$	801,630	91.7%	\$	874,505

000534	Indirect Expense	\$ 1,247,625	\$ 1,143,657	91.7%		\$ 1,247,626
000535	Furniture & Fixtures	\$ 119,800	\$ 16,260	13.6%		\$ 16,260
000537	Insurance	\$ 82,604	\$ 89,885	108.8%		\$ 98,056
000540	Interest Expense	\$ 20,000	\$ 19,385	96.9%		\$ 21,148
000542	Legal Services	\$ 105,000	\$ 2,803	2.7%		\$ 3,057
000543	Licenses and Fees	\$ 304,383	\$ 317,443	104.3%		\$ 325,000
000546	Loan Fees	\$ 15,000	\$ 667	4.4%		\$ 728
000549	Maintenance and Repair	\$ 94,000	\$ 40,611	43.2%		\$ 44,303
000550	Marketing Expense	\$ 3,500	\$ -	0.0%		\$ -
000551	Other Operating	\$ -	\$ 401	0.0%		\$ 401
000553	Loan Admin Exp	\$ 150,000	\$ 90,299	60.2%		\$ 98,508
000555	Postage	\$ 56,511	\$ 39,152	69.3%		\$ 42,230
000558	Printing	\$ 19,250	\$ 13,043	67.8%		\$ 13,859
000561	Rent	\$ 681,669	\$ 655,183	96.1%		\$ 714,745
000564	Resource Reserve	\$ 60,000	\$ 22,237	37.1%		\$ 33,196
000567	Supplies	\$ 77,758	\$ 67,654	87.0%		\$ 68,851
000568	Stipend	\$ 139,008	\$ 69,603	50.1%		\$ 75,930
000570	Technology Indirect	\$ 975,504	\$ 894,284	91.7%		\$ 975,576
000573	Telephone	\$ 182,318	\$ 123,506	67.7%	Transferred phones to Teams	\$ 129,480
000575	Special Event Expense	\$ 20,000	\$ -	0.0%		\$ -
000576	Training	\$ 128,400	\$ 99,842	77.8%		\$ 104,659
000577	Volunteer Recognition	\$ 23,970	\$ 29,596	123.5%		\$ 32,287
000578	Volunteer Travel/Mileage	\$ 53,000	\$ 45,558	86.0%		\$ 49,700
000579	Travel	\$ 131,320	\$ 128,480	97.8%		\$ 134,445
000582	Utilities	\$ 67,677	\$ 59,016	87.2%		\$ 64,381
000584	Janitorial	\$ 97,860	\$ 69,480	71.0%		\$ 75,480

	MATERIALS AND SUPPLIES	\$ 21,289,182	\$ 17,426,209	81.9%	Trending under budget current and FYE projections	\$ 19,263,408
000580	Transfers Out	\$ 423,398	\$ 382,000	90.2%		\$ 1,439,398
000583	Operating Contingency	\$ 10,491,290	\$ -	0.0%		\$ -
	TRANSFERS AND CONTINGENCY	\$ 10,914,688	\$ 382,000	3.5%		\$ 1,439,398
000595	Capital Purchase	\$ 951,120	\$ 618,137	65.0%		\$ 820,000
000596	Leasehold Improvement	\$ 66,000	\$ 9,413	14.3%		\$ 25,000
	CAPITAL OUTLAY	\$ 1,017,120	\$ 627,551	61.7%		\$ 845,000

EXPENSE	\$ 54,409,022	\$ 36,671,438	67.4% Trending under budget current and FYE projections	\$ 39,994,640
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