



Finance Committee Meeting Packet

September 21, 2023

1:30 pm - 2:00 pm

Attend In Person at

Cascade West Toledo Center, 203 N Main Street, Toledo, OR 97391

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee Meeting:
December 7, 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
September 21, 2023
1:30 – 2:00 pm**

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, September 20, 2023, to confirm your attendance.

1. **Welcome and Introductions** (*Commissioner Claire Hal*)
(1:30 – 1:35 pm)

2. **Public Comment** (*Commissioner Claire Hall*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Commissioner Claire Hall*)
(1:40 – 1:45 pm)

Approval of the July 20, 2023, Finance Committee minutes. ([Page 3](#))

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 5](#))

ACTION: Information only.

5. **Other Business** (*Commissioner Claire Hall*)
(1:50 – 1:55 pm)

6. **Adjournment** (*Commissioner Claire Hall*)
(1:55 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES**

July 20, 2023

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County, CWACT;
Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II,
Albany; Jan Molnar-Fitzgerald, DSAC Chair; and Jesse Oakley, TBAC.

Absent: Commissioner Claire Hall, Lincoln County; Mayor Chas Jones, Philomath;
and Mitzi Naucler, SSAC Char.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Technology
Services Director Jason Sele; Human Resources Manager Ryan Schulze;
Communications Officer Meg Walker; 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 Chair Malone on July 20, 2023, at 1:31 pm via Teams Video and Audio Conferencing, and in-person attendees. Meeting attendees took turns introducing themselves.

2. Public Comment

No comment.

3. Consent Calendar

Commissioner Sprenger moved to approve the Consent Calendar which consisted of the Finance Committee meeting minutes from May 18, 2023. Mayor Johnson seconded the motion. With no objections, the Consent Calendar was voted upon and approved.

DSAC Chair Molnar-Fitzgerald joined the meeting at approximately 1:35 pm.

4. Financial Reports

Finance Director Nelson summarized the financial update provided in the Finance Committee meeting packet starting on page six (6). Finance Director Nelson added that income is at one hundred percent (100%) for the end of May, which is better than the projected ninety-five percent (95%).

Chair Malone asked if the lower percentage for Personnel Expense is due to vacancies or another factor? Finance Director Marit answered that is it because of vacancies and because this expense is budgeted for the highest expectation. For example, when there is a new hire it is expected they will have full family health insurance coverage, or perhaps they are hired at a higher step, so budgeting with this in mind helps minimize financial impact and stay within budget. Finance Director Nelson is working toward presenting less disparity between budget and actuals.

Executive Director Vogt stated there is still some difficulty getting all the vacancies filled in Senior and Disability Services, also the Community and Economic Development Director position has

been vacant for about nine (9) months. There has also been additional revenue due to the increased Technology Services contracts with member agencies and the contract with Community Services Consortium (CSC) for Tech Services, which is offsetting the personnel expense.

5. Enterprise Solutions Update

Chair Malone asked Technology Services (TS) Director Sele to refresh his memory on the software change, what OCWCOG used and what is new. TS Director Sele answered that the change is to solve the challenges of data integration between the different departments. Finance and Payroll use Springbrook which is an old software that is not fully functional. Finance will now use NetSuite and HR will use Ceridian Dayforce, which will also give HR more tools than what they have now. Both new programs can share data which will add efficiencies. NetSuite has already gone live, and staff are still working on learning the program and working out some of the details. OCWCOG has not rolled out the payroll portion of the program yet.

TS Director Sele said CSC is also doing the same programs and process. OCWCOG and CSC will be able to share information through the new programs. TS Director Sele reported that NetSuite is coming in underbudget.

Finance Director Nelson added OCWCOG and CSC have been doing user training for the last month and a half together in a testing environment. They have been utilizing the system since July 5, 2023. There was onsite support with NetSuite through July 13, 2023. They have helped with some formatting issues, problem solved some workflow issues, and created dashboards. OCWCOG continues to meet with them one to two times a week.

Finance Director Nelson stated that it has been stressful and difficult at times to hop between two systems and close the fiscal year. Overall, staff have maintained a great attitude and are really excited for the data reports it will create and the standardization of financial processes. It has also been great to go through this process with CSC and have each other for problem solving by sharing experiences. Finance Director Nelson is really looking forward to the Finance Department running smoother and having clearer data information.

6. Other Business

No other business was discussed.

7. Adjournment

Chair Malone adjourned the meeting at 1:56 p.m.

Meeting minutes taken by Leah Snodgrass.



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MEMORANDUM

DATE: September 21, 2023
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find our snapshot, and Consolidated Revenue and Expense Statement, based on pre-audit financials for Fiscal Year ending June 30, 2023. These values include most fiscal year end accruals and closing entries in preparation for the audit.

Overall, our income ended slightly above budget as we accrued our June 30 billings and grant funding requests. Excluding interfund transfers between programs, our revenue was 102% of budget. With a handful of fiscal year end closing entries yet to finalize, I do not see that value changing very much. Last year (FY 2022), OCWCOG wrapped up at 99.8% of budget, so a slight increase but still on target from a budgeting standpoint.

Personnel Expenses are currently landing at 87% of budget. There are still a handful of FYE accruals to complete for audit. I have an expectation that we will be landing within 1-2% of where we currently are when the audit has closed. This is what we were projecting our trend to be, and when compared to FY 2022 (84%), we are moving closer to that goal of more accurately budgeting our staffing.

The Materials and Supplies budget (minus Capital and Contingency) has landed at approximately 93% of budget. That is right on target for where we thought we would be before final accruals and payments were entered. Last year (FY 2022) we were down slightly at 86.5%.

In Capital Expense, as noted throughout the year, we incurred payments for software implementations in Finance, Human Resources, and Ride Line. Capital costs for HVAC, back-up generator and were also completed. Some unspent funds for on-going projects, like our software implementations and HVAC installations, will be captured in FY 2024.

In the current fiscal year, we are working through the details of our new finance system, NetSuite for Government. Through that system, we have been able to send out dues invoices and submit July billing statements for those reimbursable funds in the past month. Payments are made to our vendors each week, and we have been enjoying the ability to attach information to our vendor records electronically, rather than needing to rely so heavily on paper and printing. One of our biggest hurdles is the ability to effectively import our monthly payroll information. It takes a little database help from Tech and consolidating effort in Excel to create a file that is small enough to load. As our budget is roughly 40% personnel expenses, it's key to get this information in correctly and with enough detail.

Thank you for your support and patience as we work through this major implementation. Please let me know if you have any questions.

	FY 2023 Budget	June 2023	Percentage	
Dues	342,387	332,683	97%	
Contract Revenue	3,906,360	1,884,629	48%	
Grant Revenue	336,494	405,123	120%	
Donations	200,500	166,770	83%	
State Revenue	2,792,567	2,168,207	78%	
Federal Revenue	17,904,799	19,038,506	106%	
Coordinated Care	9,500,000	11,238,880	118%	
Total Income (all line items)	\$ 59,594,832	\$61,718,737	103%	
Total Payroll Expense	\$ 21,188,032	\$ 18,384,947	87%	
Contract Expense	14,378,969	13,606,191	95%	
Indirect Expense	3,097,635	3,097,635	100%	
Maintenance & Repair	191,860	124,048	65%	
Supplies & Postage	134,269	119,746	89%	
Telephone	182,318	131,738	72%	
Travel / Training	312,720	327,572	105%	
Total Expense (all line items)	\$ 54,452,022	\$40,283,117	74%	

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended June 30, 2023

Unaudited Draft

100.00% Percent of budget to date

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 15,000	\$ 15,000	100.0%	
000725	Beg Bal-Restrict for Contracts	\$ 5,498,081	\$ 5,673,890	103.2%	
000740	Beg Bal-Restricted for Other	\$ 3,088,563	\$ 3,640,719	117.9%	
000745	Beg Bal-Restrict Reserve	\$ 5,906,076	\$ 3,662,951	62.0%	
000750	Beg Bal-Unrestricted	\$ 4,617,513	\$ 6,457,737	139.9%	
000801	Dues	\$ 326,083	\$ 316,868	97.2%	
000813	Special Projects Dues	\$ 16,304	\$ 15,815	97.0%	
000802	Fees For Service	\$ 131,600	\$ 102,380	77.8%	
000803	Internal Transfer	\$ 3,102,636	\$ 3,098,091	99.9%	
000804	Miscellaneous Revenue	\$ 25,000	\$ 204,905	819.6%	FYE Reconciliation to be Completed
000805	Contract Revenue	\$ 3,906,360	\$ 1,884,629	48.2%	
000806	Grant Revenue	\$ 336,494	\$ 405,123	120.4%	
000807	Donations	\$ 200,500	\$ 166,770	83.2%	
000808	Interest Revenue	\$ 455,000	\$ 678,772	149.2%	
000809	Transfers In			361.4%	Interfund/Interdepartment Transfers to Building
		\$ 418,398	\$ 1,512,000		
000819	Special Event Revenue	\$ 20,000	\$ -	0.0%	
000820	Program Meals Revenue	\$ 160,000	\$ 233,275	145.8%	
000823	Program Income	\$ 691,308	\$ 694,702	100.5%	
000824	Match	\$ 35,600	\$ 86,157	242.0%	
000826	Borrowers Fees	\$ 7,000	\$ 552	7.9%	
000827	Loan Packaging Fees	\$ 7,750	\$ 2,100	27.1%	
000828	Service Fees	\$ 6,200	\$ 4,552	73.4%	
000829	Program Administration	\$ 120,000	\$ 111,159	92.6%	
000840	Veterans	\$ 114,000	\$ 114,489	100.4%	
000841	Oregon Project Independence	\$ 1,045,000	\$ 712,504	68.2%	
000842	OEDD/OECD	\$ 120,000	\$ 31,125	25.9%	
000843	ODOT	\$ 1,465,567	\$ 1,269,401	86.6%	
000844	Dept. of Land Conservation Dev	\$ 48,000	\$ 40,689	84.8%	

000846	Coordinated Care	\$ 9,500,000	\$ 11,238,880	118.3%
000848	CCO Metrics Income	\$ 305,000	\$ 305,000	100.0%
000860	Economic Development Admin	\$ 75,000	\$ 79,588	106.1%
000862	Older Americans Act	\$ 1,223,000	\$ 1,920,327	157.0%
000863	Title XIX	\$ 15,751,799	\$ 16,041,319	101.8%
000864	Federal Senior Meals	\$ 650,000	\$ 802,890	123.5%
000865	USDA	\$ 95,000	\$ 100,529	105.8%
000867	Federal Match	\$ 101,000	\$ 87,425	86.6%
000869	Siletz Revenue	\$ 10,000	\$ 6,429	64.3%

REVENUE	\$ 59,594,832	\$ 61,718,737	103.6%
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000410	Leave Benefits	\$ 738,009	\$ 745,490	101.0%
000420	Fringe Benefits	\$ 1,075,279	\$ 976,798	90.8%
000421	Insurance Benefits	\$ 3,724,429	\$ 3,094,395	83.1%
000425	PERS Benefits	\$ 3,224,583	\$ 2,807,686	87.1%
000430	PERS Reserve	\$ 242,484	\$ 116,023	47.8%
0001ED	Executive Director	\$ 163,922	\$ 167,784	102.4%
0004PD	Program Director	\$ 481,510	\$ 364,079	75.6%
0010PM	Program Manager	\$ 286,002	\$ 191,414	66.9%
0013PS	Program Supervisor	\$ 918,136	\$ 794,363	86.5%
0015QA	QA & Improvement Manager	\$ 51,656	\$ -	0.0%
0016LO	Loan Officer	\$ 71,368	\$ 51,391	72.0%
0019PM	Personnel Manager	\$ 115,985	\$ 113,710	98.0%
0022SA	Senior Accountant	\$ 40,000	\$ 38,194	95.5%
0046CM	Case Manager	\$ 2,971,415	\$ 2,542,709	85.6%
0053CC	Contracts Coordinator	\$ 122,728	\$ 83,601	68.1%
0055CS	Clerical Supervisor	\$ 269,074	\$ 272,590	101.3%
0058AP	Assistant Planner	\$ 114,927	\$ 97,343	84.7%
005PIO	Public Information Officer	\$ 72,747	\$ 74,097	101.9%
0060AS	Accounting Specialist	\$ 47,466	\$ 46,174	97.3%
0064ES	Eligibility Specialist	\$ 1,437,349	\$ 1,184,364	82.4%
0064MM	Money Management Coord	\$ 46,914	\$ 44,148	94.1%
0067EA	Executive Assistant	\$ 55,370	\$ 51,687	93.3%
0070AC	Accounting Clerk II	\$ 38,000	\$ 36,718	96.6%
0076AA	Administrative Assistant	\$ 478,431	\$ 529,900	110.8%

0076BO	Business Officer	\$	68,968	\$	67,665	98.1%
0085CS	Clerical Specialist	\$	410,426	\$	332,296	81.0%
0085SS	Software Support Specialist	\$	-	\$	29,094	0.0%
0085WS	Workstation Support Specialist	\$	86,364	\$	29,833	34.5%
013TSM	Transportation Manager	\$	87,237	\$	70,905	81.3%
025NSS	Network Support Specialist	\$	204,327	\$	156,731	76.7%
031CDP	CED Planner	\$	294,291	\$	246,330	83.7%
034APS	Adult Protective Services Spec	\$	877,727	\$	791,270	90.1%
037DTC	Diversion & Transition Coord	\$	275,149	\$	271,747	98.8%
037LCM	Lead Case Manager	\$	214,084	\$	148,030	69.1%
045ISS	Information Support Specialist	\$	66,371	\$	53,489	80.6%
052ALO	Assistant Loan Officer	\$	56,895	\$	57,488	101.0%
055VSO	Veterans Service Officer	\$	24,295	\$	24,295	100.0%
060FMC	Facility Maint. Coordinator	\$	65,930	\$	54,296	82.4%
061LES	Lead Eligibility Specialist	\$	62,165	\$	60,099	96.7%
064ADR	ADRC Specialist	\$	180,261	\$	212,467	117.9%
064ALW	Asst. AFH Licensing Worker	\$	125,240	\$	119,734	95.6%
067CEA	Confidential Executive Assist	\$	73,025	\$	48,462	66.4%
073MRW	Medical Resource Worker	\$	152,061	\$	44,191	29.1%
075TBS	Transportation Brokerage Spec.	\$	342,564	\$	389,378	113.7%
076CSA	Case Aide	\$	211,618	\$	176,021	83.2%
076IHA	In Home Assistant	\$	185,100	\$	253,225	136.8%
082SMC	Senior Meals Coordinator	\$	44,520	\$	76,621	172.1%
090RSM	Relief Site Manager	\$	39,940	\$	34,718	86.9%
88MSM3	Meal Site Manager	\$	251,690	\$	211,903	84.2%

PERSONNEL

\$ 21,188,032	\$ 18,384,947	86.8%
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000504	Advertising	\$	37,595	\$	41,562	110.6%
000506	Auto Expense	\$	17,000	\$	3,214	18.9%
000510	Bank Charges	\$	13,900	\$	13,383	96.3%
000513	Board/Comm/Meeting Expense	\$	37,250	\$	26,773	71.9%
000516	Computer Maintenance	\$	348,400	\$	201,583	57.9%
000521	Contract Administration	\$	1,500	\$	2,586	172.4%
000522	Contract Expense	\$	14,378,969	\$	13,606,191	94.6%
000523	CEP Contract	\$	600,000	\$	412,517	68.8%

000525	Copying	\$ 44,465	\$ 43,691	98.3%
000531	Dues and Memberships	\$ 78,440	\$ 62,897	80.2%
000532	Equipment Expense	\$ 1,000	\$ -	0.0%
000533	Finance Indirect	\$ 874,506	\$ 874,505	100.0%
000534	Indirect Expense	\$ 1,247,625	\$ 1,247,626	100.0%
000535	Furniture & Fixtures	\$ 119,800	\$ 21,668	18.1%
000537	Insurance	\$ 82,604	\$ 97,794	118.4%
000540	Interest Expense	\$ 20,000	\$ 19,660	98.3%
000542	Legal Services	\$ 105,000	\$ 2,803	2.7%
000543	Licenses and Fees	\$ 304,383	\$ 322,039	105.8%
000546	Loan Fees	\$ 15,000	\$ 536	3.6%
000549	Maintenance and Repair	\$ 94,000	\$ 48,568	51.7%
000550	Marketing Expense	\$ 3,500	\$ -	0.0%
000551	Other Operating	\$ -	\$ 401	0.0%
000553	Loan Admin Exp	\$ 150,000	\$ 100,912	67.3%
000555	Postage	\$ 56,511	\$ 45,778	81.0%
000558	Printing	\$ 19,250	\$ 14,335	74.5%
000561	Rent	\$ 681,669	\$ 712,050	104.5%
000564	Resource Reserve	\$ 60,000	\$ 33,196	55.3%
000567	Supplies	\$ 77,758	\$ 73,968	95.1%
000568	Stipend	\$ 139,008	\$ 82,041	59.0%
000570	Technology Indirect	\$ 975,504	\$ 975,576	100.0%
000573	Telephone	\$ 182,318	\$ 131,738	72.3%
000575	Special Event Expense	\$ 20,000	\$ -	0.0%
000576	Training	\$ 128,400	\$ 119,044	92.7%
000577	Volunteer Recognition	\$ 23,970	\$ 30,780	128.4%
000578	Volunteer Travel/Mileage	\$ 53,000	\$ 51,809	97.8%
000579	Travel	\$ 131,320	\$ 156,719	119.3%
000582	Utilities	\$ 67,677	\$ 63,286	93.5%
000584	Janitorial	\$ 97,860	\$ 75,480	77.1%
	MATERIALS AND SUPPLIES	\$ 21,289,182	\$ 19,716,709	92.6%
000580	Transfers Out	\$ 466,398	\$ 1,507,455	323.2%
000583	Operating Contingency	\$ 10,491,290	\$ -	0.0%

	TRANSFERS AND CONTINGENCY	\$ 10,957,688	\$ 1,507,455	13.8%
000595	Capital Purchase	\$ 951,120	\$ 664,593	69.9%
000596	Leasehold Improvement	\$ 66,000	\$ 9,413	14.3%
	CAPITAL OUTLAY	\$ 1,017,120	\$ 674,007	66.3%
	EXPENSE	\$ 54,452,022	\$ 40,283,117	74.0%