



OREGON
Cascades West
Council of Governments

Finance Committee Meeting Packet

January 15, 2026

1:30 pm -2:00 pm

Attend In Person at
Albany Cascades West Center,
1400 Queen Ave SE, Albany, OR
97322

Or Attend Virtually:

[**Click to Join Teams Meeting**](#)

OCWCOG strives to host inclusive, accessible events that enable all individuals, including individuals with disabilities, to engage fully. To request an accommodation or for inquiries about accessibility please contact Oregon Cascades West Council of Governments at 541-967-8720 or adminGA@ocwcog.org, forty-eight (48) hours prior to the meeting.



**Oregon Cascades West Council of Government
Finance Committee Agenda**

**January 15th, 2026
1:30 – 2:00 pm**

Albany Cascade West Center
1400 Queen Ave SE,
Albany, OR 97322

[Join Teams Meeting](#)

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

NOTE: Please contact Angelykah Light at 541.405.8420 or alight@ocwcog.org to confirm your attendance.

1. **Welcome and Introductions** (*Chair Sherrie Sprenger*)
(1:30 – 1:35 pm)

2. **Public Comment** (*Chair Sherrie Sprenger*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair Sherrie Sprenger*)
(1:40 – 1:45 pm)

Approval of September 18, 2025, Finance Committee minutes ([Page 4](#))

Approval of the December 4th, 2025, Finance Committee minutes ([Page 6](#))

ACTION: Motion to approve Consent Calendar items.

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

Finance Director Nelson will review the Financial Reports and respond to questions.

Finance Memo ([Page 8](#))

Account Receivable Aging FY 2026 December 2025 ([Page 10](#))

YTD December 2025 Report ([Page 11](#))

ACTION: Information only.

5. **Other Business** (*Chair Sherrie Sprenger*)
(1:55 – 2:00 pm)

6. **Adjournment** (*Chair Sherrie Sprenger*)



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

September 18, 2025

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Sherrie Sprenger, Linn County, Commissioner Pat Malone, Benton County; Mayor Alex Johnson II, City of Albany; and Councilor Rick Booth, Waldport.

Absent: Commissioner Claire Hall, Lincoln County; Mayor Charles Maughah, City of Corvallis, Jan Molnar-Fitzgerald, DSAC Chair; Mitzi Naucler SSAC Chair; and Jesse Oakley, TBAC Chair.

Staff: Executive Director Ryan Vogt; Agency Director Paul Egbert, Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore, Human Resources (HR) Senior Specialist Jesus Jara, Organizational Development and Training Specialist Vanessa Rusch, Executive Assistant Celina Franklin, and Executive Assistant Angelykah Light.

Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Chair Sprenger on September 18, 2025, at 1:33 pm via Teams Video and Audio Conferencing, and in-person attendees. Formal introductions were provided by attendees.

Public Comment

No Public Comment.

Consent Calendar

Commissioner Malone moved to approve the consent calendar items including the Meeting Minutes from July 17th, 2025. Mayor Johnson seconded the motion. Chair Sprenger, Commissioner Malone, Mayor Johnson, and Councilor Booth all voted in favor. With no objections, the consent calendar items were voted upon and approved.

Financial Reports

Finance Director Nelson provided an update on the Financial Report for the fiscal year end 2025 as well as through July 2025. The previous period will remain open to capture additional revenues yet to be received. Not every budget benchmark was met due to some revenues being either grant related or grant ideas that did not come into fruition. However, this kept

professional services low resulting in positive outcome. Preparations are being made for the Audit set to begin mid-October. For the Month of July, Dues invoices are being paid, and State contracts are being negotiated and renewed that will allow for revenue. The August period will soon be finished and very quickly coming up to quarter end close for September. There is no concern of expenditures outpacing revenues; Trends appear normal.

Commissioner Malone and Finance Director Nelson discussed how many budget cycles she has experienced at OCWCOG.

Other Business

No other business was discussed.

Adjournment

Chair Sprenger adjourned the OCWCOG Finance Committee meeting at 1:41pm.

Meeting minutes were taken by Angelykah Light.



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

December 4, 2025

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Sherrie Sprenger, Linn County, Commissioner Pat Malone, Benton County; and Chair; Mitzi Naucier SSAC Chair.

Absent: Commissioner Claire Hall, Lincoln County; Mayor Alex Johnson II, City of Albany; and Councilor Rick Booth, Waldport; Jan Molnar-Fitzgerald, DSAC; and Jesse Oakley, TBAC Chair.

Staff: Executive Director Ryan Vogt; Agency Director Paul Egbert, Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore, Community and Economic Development (CED) Director Matt Lehman, Organizational Development and Training Specialist Vanessa Rusch, Executive Assistant Celina Franklin, and Executive Assistant Angelykah Light.

Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Commissioner Malone on December 4th, 2025, at 1:35 pm via Teams Video and Audio Conferencing, and in-person attendees. Chair Sprenger requested Commissioner Malone Chair the meeting. Formal introductions were skipped; Quorum was not met.

Public Comment

No Public Comment.

Consent Calendar

Consent Calendar items were not voted on due to lack of quorum.

Financial Reports

Finance Director Nelson provided an update on the Financial Report for year-to-date 2025. Billings are going out and payments are coming in a very timely fashion. Revenues and expenditures are within expected trends when compared to previous years. Fiscal Year End trends have been given to the Program Directors and processes to prepare working the Fiscal Year 2027 budget have begun.

Commissioner Malone and Finance Director Nelson discussed her growing confidence in identifying trends, thanks to her experience with multiple budget cycles.

Finance Director Nelson stated the Contracts team has stabilized and implemented some new policies that assist in keeping invoices routed for timely payment.

Chair Sprenger thanked Commissioner Malone for Chairing the meeting.

Other Business

No other business was discussed.

Adjournment

Commissioner Malone adjourned the OCWCOG Finance Committee meeting at 1:43 pm.

Meeting minutes were taken by Angelykah Light.

DATE: January 15, 2026
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find below the financial snapshot year-to-date (December) FY 2026.

	FY 2026 Budget	12/31/2025
Dues	391,816	391,816
State Contracts	23,229,240	10,441,079
Donations	150,800	493,379
Intergovernmental Contracts	42,326,545	18,390,132
Total Revenues	\$ 76,971,637	\$ 23,457,352
Total Payroll Expenses	\$ 32,906,557	\$ 8,329,040
Professional Services	15,721,535	13,336,550
Internal Service Charges	3,354,755	1,665,166
Maintenance & Utilities	181,792	100,335
Supplies (Meetings, Office, etc.)	180,200	188,151
Travel/Training	340,308	220,947
Total Expenses	\$ 63,408,896	\$ 25,491,336

We are completing the closing process for our financials through December 2025 which is 50% of the fiscal year. We are currently at 30.5% for revenue, without beginning balance entries. And have reached 40.2% for expenses.

As expenditures have not been posted completely for December, our accounts receivable postings are also short on this snapshot. Monthly trends for revenue have stabilized since the finalization of the Title XIX contract. Currently we are completing postings for Meals on Wheels receipts and donations, Title XIX reimbursable expenses as well as quarterly reports for most of our federal contracts and ODOT agreements.

Our current outstanding Accounts Receivable is ~\$2,500,000. 56% of that balance is made up of an outstanding make whole payment from IHN as well as an end-of-life

donation that is coming through Senior Services Foundation. Both will be paid to Cascades West by the end of January. Our Contracts team works our outstanding invoice lists consistently and we see fairly quick turnaround. This balance for 12/31 will increase over the course of the next two weeks as we complete the above-mentioned billings for our reimbursable grants and contracts.

Trending out to the end of the fiscal year, it does currently look like we will be a little short on our revenue budget and slightly under on expenditures. There are currently 19 open positions being recruited, this includes six SDS Case Managers for Albany and Toledo. In the month of December, we onboarded eight employees. Three new employee orientations are already scheduled for January.

I am currently working through each department budget to more accurately plan for what we anticipate the end of year to look like. I believe we could have a supplemental budget in February or March. It will depend on the timing of a few of the projects that are proposed this spring. anticipate some budget adjustments and updates in the next few months.

If there are any questions or concerns, please let me know.

**OCWCOG
OCWCOG
A/R Aging Summary
As of December 31, 2025**

Customer	Current Open Balance	12/14/2025 - 1/12/2026 (30) Open Balance	11/14/2025 - 12/13/2025 (60) Open Balance	10/15/2025 - 11/13/2025 (90) Open Balance	Before 10/15/2025 (>90) Open Balance	Total Open Balance
- No Customer/Project -	\$0.00	\$0.00	\$0.00	\$0.00	\$550,162.20	\$550,162.20
C000002 Oregon Department Human Services (ODHS)	\$0.00	\$155,170.96	\$0.00	\$0.00	\$6,572.00	\$161,742.96
C000005 Samaritan Health Services	\$125,289.78	\$0.00	\$0.00	\$130,024.58	\$0.00	\$255,314.36
C000007 Benton County	\$0.00	\$0.00	\$0.00	\$0.00	\$3,499.85	\$3,499.85
C000008 ODOT	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.22)	(\$0.22)
C000009 City of Albany	\$0.00	\$0.00	\$0.00	\$0.00	\$192.00	\$192.00
C000015 Intercommunity Health Plans dba IHN-CCO	\$238.72	\$0.00	\$0.00	\$1,111,595.61	\$0.00	\$1,111,834.33
C000021 Community Services Consortium CSC	\$495.06	\$688.00	\$0.00	\$0.00	\$0.00	\$1,183.06
C000035 City of Lincoln City	\$0.00	\$0.00	\$0.00	\$0.00	\$1,140.00	\$1,140.00
C000036 City of Newport	\$0.00	\$0.00	\$0.00	\$0.00	\$16,023.67	\$16,023.67
C000037 Port of Newport	\$0.00	\$0.00	\$0.00	\$0.00	\$4,942.02	\$4,942.02
C000039 Confederate Tribes of Siletz	\$0.00	\$0.00	\$384.00	\$0.00	\$0.00	\$384.00
C000040 City of Toledo	\$8,904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,904.00
C000068 TDM Rideshare	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.01)	(\$0.01)
C000069 Benton County For Veterans Services	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
C000080 City of Sodaville	\$0.00	\$0.00	\$0.00	\$0.00	\$820.06	\$820.06
C000088 Grace Center for Adult Day Services	\$6,716.16	\$0.00	\$0.00	\$0.00	\$0.00	\$6,716.16
C000091 Department of Human Services (DHS)	\$37,244.99	\$0.00	\$0.00	\$24,130.82	\$0.00	\$61,375.81
C000119 State of Oregon: Aging and People with Disabilities	\$0.00	\$6,955.30	\$0.00	\$0.00	\$0.00	\$6,955.30
C000142 SENIOR SERVICES FOUNDATION	\$0.00	\$6,500.00	\$290,072.37	\$0.00	\$0.00	\$296,572.37
C000150 Assured Ride	\$0.00	\$0.00	\$0.00	\$0.00	\$888.00	\$888.00
C000171 Linx Transit Program	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	\$252.00
C000175 Ammar Transport LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$576.00	\$576.00
C000183 Oregon State Credit Union	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
C000184 Siletz Tribal Transportation	\$0.00	\$384.00	\$0.00	(\$384.00)	\$0.00	\$0.00
C000185 Oregon State University	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Total	\$178,888.71	\$175,550.26	\$290,456.37	\$1,270,367.01	\$584,815.57	\$2,500,077.92



Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget		
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Balance		FYE Projection
Net Income/(Loss)	-2,047,805	303,821	187,692	1,664,943	-1,838,814	-	-	-2,033,984	13,562,741	15,596,725		15,211,732
Total Revenues	10,171,248	13,286,104	4,661,780	6,312,748	2,311,576	-	-	23,457,352	76,971,637	53,514,285	30.5%	76,273,625
Revenues	10,171,248	13,286,104	4,661,780	6,312,748	2,311,576	-	-	23,457,352	76,322,737	52,865,385		
40000 - Beginning Balance	-	-	-	-	-	-	-	-	24,833,642	24,833,642		25,300,000
Total 42000 - Fees & Dues	2,299,324	1,710,723	579,135	520,575	611,013	-	-	4,010,048	7,476,710	3,466,662	53.6%	8,020,096
42000 - Fees & Dues	-	-	-	-	-	-	-	-	4,338	4,338		
42100 - Dues	391,816	-	-	-	-	-	-	391,816	391,816	0		
Total 42200 - Program revenue (including Fees)	829,999	645,923	220,123	161,387	264,413	-	-	1,475,921	2,742,765	1,266,844	53.8%	2,951,842
42200 - Program revenue (including Fees)	829,999	645,923	220,123	161,387	264,413	-	-	1,475,921	2,742,765	1,266,844		
42800 - Internal service charges revenue	1,077,510	1,064,800	359,012	359,188	346,601	-	-	2,142,310	4,337,791	2,195,481		
Total 43000 - Intergovernmental	7,518,522	10,871,610	3,677,196	5,677,205	1,517,209	-	-	18,390,132	42,326,545	23,936,413	43.4%	37,780,264
43000 - Intergovernmental	-	-	-	-	-	-	-	-	1,779,960	1,779,960		
43100 - Contracts	3,117,454	3,462,144	1,060,894	1,132,268	1,268,982	-	-	6,579,597	14,050,600	7,471,003		
43200 - FedDir	128,280	-	-	-	-	-	-	128,280	753,970	625,690		
43300 - FedInd	-	12,534	-	12,534	-	-	-	12,534	808,740	796,206		
43400 - State	3,691,956	6,749,123	2,162,161	4,387,512	199,449	-	-	10,441,079	23,229,240	12,788,161		
43500 - Local	580,832	647,810	454,141	144,891	48,778	-	-	1,228,642	1,704,035	475,393		
44100 - Rents	32,906	28,467	9,428	14,234	4,806	-	-	61,373	114,537	53,164		
Total 46000 - Interest & Misc & Donations	320,497	965,302	396,021	100,734	178,548	-	-	995,799	1,571,303	285,504	63.4%	1,572,523
46100 - Interest Revenue	213,094	196,012	59,452	65,413	71,147	-	-	409,107	614,659	205,552		
46110 - Lending Program Interest revenue	31,114	29,856	10,268	9,963	9,626	-	-	60,970	122,417	61,447		
46200 - Donations	-	20	-	-	20	-	-	20	300	280		
46210 - Donations Received: Money	40,747	447,612	326,301	25,360	95,951	-	-	488,359	143,500	-634,859		
46240 - Donations Received: Private Grants	5,000	-	-	-	-	-	-	5,000	7,000	2,000		
46700 - Matching Contributions	24,131	1,002	-	-	1,002	-	-	25,133	680,936	655,803		
46900 - Misc Revenue	6,410	800	-	-	800	-	-	7,210	2,491	-4,719		
46910 - Over/short	-	0	-	-2	2	-	-	0	-	0		
Other Income	-	-	-	-	-	-	-	-	648,900	648,900	0.0%	648,900
Total 48000 - Transfers In	-	-	-	-	-	-	-	-	648,900	648,900		
48000 - Transfers In	-	-	-	-	-	-	-	-	648,900	648,900		
Total Expenses	-12,219,054	-13,272,282	-4,474,088	-4,647,805	-4,150,390	-	-	-25,491,336	-63,408,896	-37,917,560	40.2%	61,061,894



Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
 Generated on: January 13, 2026 9:06 AM

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget		
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Balance		FYE Projection
Expense	12,166,703	13,246,247	4,470,683	4,644,493	4,131,071	-	-	25,412,951	61,794,761	36,381,810		
Personnel	6,295,475	7,041,075	2,030,543	2,543,429	2,467,104	-	-	13,336,550	32,906,557	19,570,007	40.5%	30,007,238
51000 - Wages	3,750,465	4,206,420	1,242,604	1,624,703	1,339,113	-	-	7,956,885	19,407,015	11,450,130		
52000 - Benefits	2,545,010	2,834,656	787,939	918,726	1,127,991	-	-	5,379,665	13,499,543	8,119,877		
Supplies & Services	5,806,711	6,108,225	2,381,326	2,090,731	1,636,169	-	-	11,914,936	28,541,219	16,626,283	41.7%	29,808,606
Total 61100 - Supplies	46,285	141,866	23,985	97,112	20,768	-	-	188,151	180,200	-7,951		
61100 - Supplies	44,464	47,000	21,228	16,464	9,308	-	-	91,464	135,200	43,736		
61200 - Supplies: Volunteer recognition	1,768	6,129	2,674	1,592	1,863	-	-	7,897	30,000	22,103		
61250 - Supplies: Food MOW	52	88,737	83	79,057	9,597	-	-	88,790	15,000	-73,790		
Total 61300 - Equipment (non-capitalized)	17,169	161,316	8,193	148,505	4,619	-	-	178,485	175,730	-2,755	101.6%	
61300 - Equipment (non-capitalized)	17,169	161,316	8,193	148,505	4,619	-	-	178,485	175,730	-2,755		
61400 - Furniture	11,362	7,176	5,486	-	1,690	-	-	18,538	12,700	-5,838		
Total 62000 - Services	5,731,895	5,797,717	2,343,512	1,845,114	1,609,091	-	-	11,529,612	28,170,721	16,641,109	40.9%	
62000 - Services	-	-	-	-	-	-	-	-	231,859	231,859		
62100 - Professional Services	3,972,733	4,321,514	1,803,007	1,343,299	1,175,208	-	-	8,294,247	15,721,535	7,427,287		
62110 - Legal services	130	1,911	388	1,239	284	-	-	2,041	51,450	49,409		
62120 - Marketing services	9,300	23,344	2,098	15,749	5,497	-	-	32,644	35,113	2,469		
62130 - Insurance services	29,379	36,213	-	36,213	-	-	-	65,592	152,200	86,608		
62140 - Banking services	887	1,599	577	484	538	-	-	2,486	12,775	10,290		
62150 - Grants to subrecipients	323,009	31,750	31,750	-	-	-	-	354,759	6,476,753	6,121,994		
62210 - Printing/copying	25,543	16,333	7,822	7,478	1,033	-	-	41,877	109,138	67,261		
62220 - Postage	14,132	13,150	5,453	7,251	446	-	-	27,282	45,096	17,815		
62300 - Software	80,197	28,245	4,188	6,868	17,188	-	-	108,442	281,520	173,078		
62400 - Telephone/internet	11,883	14,957	4,143	4,209	6,605	-	-	26,840	70,584	43,744		
62500 - Memberships/Dues	5,248	61,881	58,664	1,000	2,217	-	-	67,130	78,200	11,070		
62600 - Travel and training	43,016	19,341	8,711	6,398	4,232	-	-	62,356	118,708	56,352		
62610 - Trainers	21,140	7,012	5,638	249	1,125	-	-	28,152	22,700	-5,452		
62621 - Employee mileage	48,866	49,926	19,493	15,591	14,842	-	-	98,792	146,400	47,608		
62622 - Company automobile	542	1,813	1,691	122	-	-	-	2,355	6,000	3,645		
62623 - Other employee travel	1,495	238	238	-	-	-	-	1,733	-	-1,733		
62630 - Volunteer travel	12,147	12,281	4,151	1,534	6,597	-	-	24,429	42,000	17,571		
62640 - Employee travel meals	721	216	216	-	-	-	-	937	2,500	1,563		



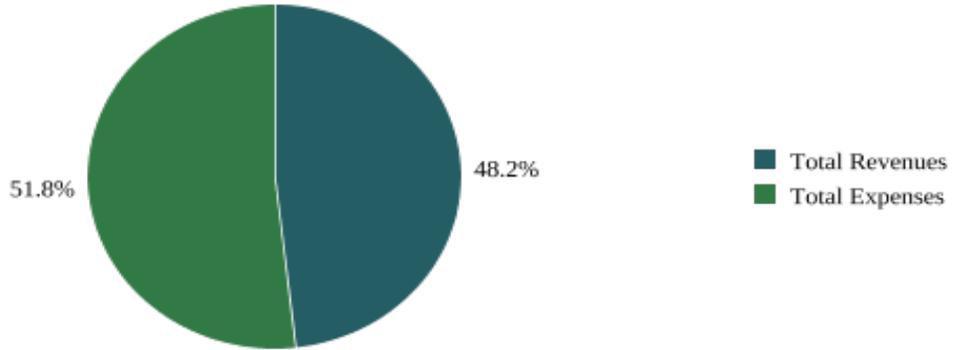
Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
 Generated on: January 13, 2026 9:06 AM

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Balance	FYE Projection
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal			
62650 - Employee lodging	348	1,845	1,845	-	-	-	-	2,193	2,000	-193		
62700 - Facility and Utilities	31,287	38,521	12,711	10,456	15,355	-	-	69,808	131,792	61,984		
62710 - Rent expense	224,837	240,611	74,946	90,720	74,946	-	-	465,449	884,583	419,134		
62720 - Facility maintenance svcs	3,126	5,490	1,531	2,706	1,253	-	-	8,615	50,000	41,385		
62721 - Janitorial Service	24,464	29,385	10,834	9,986	8,564	-	-	53,849	93,060	39,211		
62731 - Electricity	10,181	11,730	4,482	3,921	3,328	-	-	21,912	50,000	28,088		
62741 - Facilities Permits	-	529	-	529	-	-	-	529	-	-529		
62800 - Internal service charges expenditure	837,284	827,882	278,936	279,112	269,833	-	-	1,665,166	3,354,755	1,689,590		
62900 - Miscellaneous Expenses	-	150	150	-	-	-	-	150	1,869	1,719		
Total 64000 - Client Assistance	35,308	84,882	46,750	10,333	27,799	-	-	120,190	273,984	153,794	43.9%	240,380
64000 - Client Assistance	-	-	-	-	-	-	-	-	47,000	47,000		
64300 - Client Assist: Program wages	12,620	60,299	32,783	210	27,307	-	-	72,920	176,984	104,064		
64400 - Client Assist: Support services	22,688	24,582	13,967	10,123	492	-	-	47,270	50,000	2,730		
67000 - Resource Reserves	-	12,065	12,065	-	-	-	-	12,065	48,000	35,935		
70000 - Capital	29,209	-	-	-	-	-	-	29,209	25,000	-4,209		
Other Expense	52,350	26,035	3,405	3,312	19,318	-	-	78,385	1,614,135	1,535,750	4.9%	356,770
71000 - Equipment	17,691	-	-	-	-	-	-	17,691	-	-17,691		
74000 - Capital Improvements	-	-	-	-	-	-	-	-	235,000	235,000		
77000 - Software (multi-year)	34,659	26,035	3,405	3,312	19,318	-	-	60,694	177,248	116,554		
Debt, Transfers & Contingency	-	-	-	-	-	-	-	-	1,201,887	1,201,887	0.0%	
95000 - Contingency	-	-	-	-	-	-	-	-	552,987	552,987		
Total 98000 - Transfers Out	-	-	-	-	-	-	-	-	648,900	648,900	0.0%	648,900
98000 - Transfers Out	-	-	-	-	-	-	-	-	648,900	648,900		



Quarterly Actuals v Annual Budget
Total Department Total
Fund
Generated on: January 13, 2026 9:06 AM

Year to Date Total Actuals



Year to Date Actuals to Total Budget

