



# Finance Committee Meeting Packet

July 17, 2025

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](#)

**Next Finance Committee  
Meeting: September 18,  
2025 at 1:30 pm**

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*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](mailto:adminGA@ocwcog.org), forty-eight (48) hours prior to the meeting.*



**VISION**

To promote a thriving region through service, connectivity, and innovation.

**MISSION**

We are a regional leader and partner providing inclusive services to meet individual and community needs.

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

**July 17<sup>th</sup>, 2025  
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@ocwcoq.org](mailto:alight@ocwcoq.org) no later than noon on Wednesday, July 16, 2025, 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 January 16, 2025, Finance Committee minutes ([Page 4](#)).  
Approval of March 20, 2025, Finance Committee minutes ([Page 6](#)).  
Approval of May 15, 2025, Finance Committee minutes ([Page 8](#)).

**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 Documents and respond to questions.

Finance Memo ([Page 10](#))

2025-26 YTD All Funds Document ([Page 12](#))

**ACTION: Information only.**

5. **Finance Policy Updates** (*Finance Director Marit Nelson*)

(1:50 – 1:55 pm)

Finance policy memo ([Page 16](#))

Updated finance policy document ([Page 17](#))

**ACTION: Motion to approve the updates to the Finance policies.**

6. **Other Business** (*Chair Sherrie Sprenger*)

(1:55 – 2:00 pm)

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

(1:00 pm)



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97322

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

January 16, 2025

Via In Person and Teams Video and Audio Conferencing

**Attendees:** **CHAIR:** Commissioner Pat Malone, Benton County; Commissioner Claire Hall, Lincoln County; Councilor Rick Booth, Waldport; Mitzi Naucler, SSAC Chair and Jesse Oakley, TBAC Chair.

**Absent:** Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, City of Albany; and Jan Molnar-Fitzgerald, DSAC Chair.

**Staff:** Executive Director Ryan Vogt; Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Community and Economic Development (CED) Director Jaclyn Disney; Human Resources (HR) Director Ryan Schulze, 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 Malone on January 16, 2025, at 1:33 pm via Teams Video and Audio Conferencing, and in-person attendees. The meeting attendees introduced themselves.

### Public Comment

No Public Comment.

### Consent Calendar

Senior Services Advisory Committee (SSAC) Chair Mitzi Naucler moved to approve the consent calendar items including the Meeting Minutes from December 5<sup>th</sup>, 2024. Commissioner Hall seconded the motion. With no objections, the consent calendar items were voted upon and approved.

### Financial Reports

Finance Director Nelson provided an update on the Financial Report. Accrued leave is being added to the general ledger on a quarterly basis, showing some impact on personal services. Quarter one actuals remained the same. The quarter two actuals have changed slightly in the agency wide view. Department Managers and Directors have access to detailed budget to actuals in the software to verify totals and transactions going against their budgets.

Finance Director Nelson requests that Finance Committee members disregard the Fiscal year 2024 Year to Date comparison budget column on the documents. The column does not reflect current values.

Finance Director Nelson stated OCWCOG is currently around \$20 million in revenue.

Transactions for reimbursement are being finished and will trigger quarterly invoices for reimbursement. Revenues posted in the budget do not factor in the beginning fund balance revenues. The budget projections have become closer to actuals and should be very close to actuals this fiscal year.

Finance Director Nelson referenced the budget documents to inform the Finance Committee on OCWCOG costs including personnel and quotes for facility improvements.

Chair Malone directed Finance Director Nelson to page 5 of the meeting packet for clarification on the ability to provide actuals so early for quarter 3.

Finance Director Nelson stated that the software system pulls posted transactions each night. Every transaction through each day is accounted for. This process allows program managers and Directors to review what has been posted in real time.

Chair Malone stated it is impressive to have the information available so quickly.

Chair Malone asked for any additional questions.

#### **Other Business**

No other business was discussed.

#### **Adjournment**

Chair Malone adjourned the OCWCOG Finance Committee meeting at 1:49 pm.

*Meeting minutes were taken by Angelykah Light.*



## VISION

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## MISSION

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# OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

March 20, 2025

Via In Person and Teams Video and Audio Conferencing

- Attendees:** Commissioner Pat Malone, Benton County; Commissioner Claire Hall, Lincoln County; and Mitzi Naucner, SSAC Chair
- Absent:** Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, City of Albany; Mayor Charles Maughan, Corvallis; Councilor Rick Booth, Waldport; Jan Molnar-Fitzgerald, DSAC Chair; and Jesse Oakley, TBAC Chair.
- Staff:** Executive Director Ryan Vogt; Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore; Community and Economic Development (CED) Director Jaclyn Disney; Human Resources (HR) Director Ryan Schulze, SEIU Union President Crystal Mohamed; 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 March 20, 2025, at 1:34 pm via Teams Video and Audio Conferencing, and in-person attendees. Quorum was not met.

### **Public Comment**

No Public Comment.

### **Consent Calendar**

Consent Calendar items were not voted on. Quorum was not met.

### **Financial Reports**

Finance Director Nelson provided a verbal update on the documents included in the meeting packet. The packet included the finance snapshot which provides a year-to-date report for Finance Committee members to look through. The report shows financials through January and February were closed as of March 19<sup>th</sup>, 2025. Finance Director Nelson stated some of the values have changed slightly to reflect invoices that have gone for payment in February. Finance Director Nelson review personal service costs compared to the budget forecast. OCWCOG will anticipate finishing some capital and facilities projects this year.

Commissioner Malone asked Finance Director Nelson to explain quarter 3 financing.

Finance Director Nelson stated the end of Quarter 3 is about 11 days away and will take about two weeks to close the books and gather all of the receipts and invoices to charge them to the appropriate grants.

Mitzi Naucler joined the meeting.

Commissioner Malone asked if there were any additional questions for Finance Director Nelson.

**Other Business**

No other business was discussed.

**Adjournment**

Commissioner Malone adjourned the meeting at 1:45 pm

*Meeting minutes were taken by Angelykah Light.*



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# OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

May 15, 2025

Via In Person and Teams Video and Audio Conferencing

**Attendees:** Commissioner Pat Malone, Benton County; Mayor Alex Johnson II, City of Albany; Councilor Rick Booth, Waldport; and Mitzi Naucner, SSAC Chair

**Absent:** Commissioner Sherrie Sprenger, Linn County; Commissioner Claire Hall, Lincoln County; Mayor Charles Maughan, Corvallis; Jan Molnar-Fitzgerald, DSAC Chair; and Jesse Oakley, TBAC Chair.

**Staff:** Executive Director Ryan Vogt; Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore; Community and Economic Development (CED) Director Jaclyn Disney; Human Resources (HR) Director Ryan Schulze, Transportation and Planning Manager Matthew Lehman, Transportation Brokerage Manager Britny Chandler, 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 May 15, 2025, at 1:34 pm via Teams Video and Audio Conferencing, and in-person attendees. Quorum was not met.

### **Public Comment**

No Public Comment.

### **Consent Calendar**

Consent Calendar items were not voted on. Quorum was not met.

### **Financial Reports**

Finance Director Nelson provided a verbal update on the documents included in the meeting packet. The packet included the finance snapshot which provides a year-to-date report for Finance Committee members to look through. The report shows financials through May. Director Nelson reviewed some of the costs compared to the budgeted revenue. Trends are consistent to previous years and outliers have been explainable.

Commissioner Malone asked Finance Director Marit the value of the checking balances maintained at the bank each month.

Finance Director Nelson stated the operation balance is monitored to remain at \$750,000.00 and LGIP sits a \$20 million.

**Other Business**

No other business was discussed.

**Adjournment**

Commissioner Malone adjourned the meeting at 1:42 pm

*Meeting minutes were taken by Angelykah Light.*



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**DATE:** July 17, 2025  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** **OCWCOG Financial Update**

Please find attached the financial snapshot as well as the agency quarterly actual vs budget report for all funds posting through July 9th.

This is our first look at the entire fiscal year 2025. We will continue to accrue expenses and revenues associated with the fiscal year for another 45-60 days.

Revenues do not include quarter four billings for programs. Those are reimbursement based and still being generated. We also have waived costs for our Title XIX contract which take up to 60 days to generate and will also be accrued into the fiscal year. At this point I am not projecting that we will meet the overall budgeted revenue for the year.

Revenue highlights currently include:

- Beginning balance estimates were higher than projected in the FY 2025 budget
- We received \$1.6mill in STBG funds for AAMPO and CAMPO
- Local revenues increased due to new contracts that were not anticipated
- HB3395 funding was received of \$399,000
- The interest rate for the year was on average higher than budgeted

Expenses are being posted to the GL daily and we will continue to do so through the end of August. We will begin reconciling our accounts for fiscal year end in the coming weeks in preparation for the annual audit.

Personal Services expenditures are \$23,856,686 as of this report. Accruals for earned leave and other liability adjustments remain to be posted. This represents 83% of budgeted for the year. This is slightly under what I projected at our previous meeting. We are currently recruiting for 8 open positions and have completed six new employee orientations in the past six weeks. Three additional orientations are slated for July 15<sup>th</sup>.

Materials & Services expenditures are coming in under budget at this moment. I anticipate that we will have additional provider expenses and Meals on Wheels costs to accrue. Many of our payments grant subrecipients are being carried forward to FY

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2026 as we continue to work through generating IGA's and getting confirmation of project costs.

Year-end transfers into reserve funds will take place as a part of our fiscal year end close. A final FY2025 report will be run again for our meeting in September.

Please let me know if you have any questions or concerns.

	<b>FY 2025 Budget</b>	<b>6/30/2025</b>
Dues	385,763	383,381
State Contracts	30,508,330	22,091,071
Donations	260,800	211,095
Intergovernmental Contracts	13,186,466	12,755,193
<b>Total Revenues</b>	<b>\$ 79,619,438</b>	<b>\$ 71,284,030</b>
<b>Total Payroll Expenses</b>	<b>\$ 28,674,333</b>	<b>\$ 23,856,686</b>
Professional Services	21,097,715	16,023,442
Internal Service Charges	3,413,546	3,380,973
Maintenance & Utilities	136,150	207,894
Supplies (Meetings, Office, etc.)	188,317	222,585
Travel/Training	420,208	304,866
<b>Total Expenses</b>	<b>\$ 62,700,679</b>	<b>\$ 47,923,223</b>



Quarterly Actuals v Annual Budget

Total Department

Total Fund

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	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY 2024-25
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	
	Q1	Q2	Q3	Jan	Feb	Mar	Q4	Apr	May	Jun	YearTotal	YearTotal	YearTotal	Balance
<b>Net Income/(Loss)</b>	<b>-640,809</b>	<b>-481,850</b>	<b>4,286,587</b>	<b>1,649,526</b>	<b>249,989</b>	<b>2,387,072</b>	<b>19,684,667</b>	<b>21,787,783</b>	<b>-592,653</b>	<b>-1,510,462</b>	<b>22,848,595</b>	<b>14,449,308</b>	<b>-8,399,286</b>	
<b>Total Revenues</b>	<b>10,902,664</b>	<b>11,933,076</b>	<b>15,591,384</b>	<b>5,393,589</b>	<b>4,171,455</b>	<b>6,026,340</b>	<b>32,956,907</b>	<b>25,633,777</b>	<b>4,477,264</b>	<b>2,845,866</b>	<b>71,384,030</b>	<b>79,619,438</b>	<b>8,235,407</b>	
<b>Revenues</b>	<b>10,902,664</b>	<b>11,933,076</b>	<b>15,491,384</b>	<b>5,393,589</b>	<b>4,171,455</b>	<b>5,926,340</b>	<b>32,956,907</b>	<b>25,633,777</b>	<b>4,477,264</b>	<b>2,845,866</b>	<b>71,284,030</b>	<b>79,304,438</b>	<b>8,020,407</b>	
40000 - Beginning Balance	-	-	-	-	-	-	23,543,272	23,543,272	-	-	23,543,272	21,542,484	-2,000,788	
<b>Total 42000 - Fees &amp; Dues</b>	<b>2,215,453</b>	<b>1,823,201</b>	<b>3,923,487</b>	<b>2,362,462</b>	<b>662,763</b>	<b>898,262</b>	<b>1,731,521</b>	<b>677,463</b>	<b>564,781</b>	<b>489,277</b>	<b>9,693,661</b>	<b>7,248,214</b>	<b>-2,445,447</b>	
42000 - Fees & Dues	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	
42100 - Dues	383,162	1,538	855	-	-	855	-2,174	-	-2,174	-	383,381	385,763	2,383	
42200 - Program revenue (including Fees)	750,695	743,869	2,836,571	2,001,704	294,799	540,068	665,204	319,424	207,221	138,559	4,996,339	2,635,000	-2,361,339	
42800 - Internal service charges revenue	1,081,596	1,077,794	1,086,061	360,758	367,964	357,339	1,068,490	358,039	359,734	350,717	4,313,942	4,219,451	-94,491	
<b>Total 43000 - Intergovernmental</b>	<b>8,282,232</b>	<b>9,721,980</b>	<b>11,181,739</b>	<b>2,915,753</b>	<b>3,396,540</b>	<b>4,869,446</b>	<b>7,382,926</b>	<b>1,288,277</b>	<b>3,802,884</b>	<b>2,291,765</b>	<b>36,568,877</b>	<b>49,255,522</b>	<b>12,686,645</b>	
43000 - Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	231,562	231,562	
43100 - Contracts	2,843,591	3,200,879	4,381,493	1,074,186	2,094,246	1,213,061	2,329,230	83,567	1,132,843	1,112,820	12,755,193	13,186,466	431,273	
43200 - FedDir	199,435	35,329	101,400	-	62,821	38,578	18,750	-	18,750	-	354,914	1,349,971	995,057	
43300 - FedInd	4,630	9,616	8,071	3,969	4,102	-	5,680	-	5,680	-	27,997	115,838	87,841	
43400 - State	4,954,394	6,185,826	6,120,456	1,807,688	1,189,024	3,123,744	4,830,395	1,199,393	2,507,623	1,123,378	22,091,071	30,508,330	8,417,259	
43500 - Local	280,182	290,330	570,320	29,911	46,346	494,062	198,871	5,316	137,988	55,567	1,339,702	3,863,355	2,523,653	
44100 - Rents	25,102	29,190	28,072	4,700	13,944	9,428	23,661	9,612	4,622	9,428	106,026	110,417	4,391	
<b>Total 46000 - Interest &amp; Misc &amp; Donations</b>	<b>379,877</b>	<b>358,705</b>	<b>358,086</b>	<b>110,674</b>	<b>98,207</b>	<b>149,204</b>	<b>275,527</b>	<b>115,154</b>	<b>104,977</b>	<b>55,396</b>	<b>1,372,195</b>	<b>1,147,800</b>	<b>-224,395</b>	
46100 - Interest Revenue	246,745	256,258	248,487	84,098	77,412	86,977	167,684	85,073	82,611	-	919,174	740,000	-179,174	
46110 - Lending Program Interest revenue	30,630	29,889	30,978	11,068	10,025	9,884	20,914	11,362	9,552	-	112,409	100,000	-12,409	
46210 - Donations Received: Money	61,558	24,421	42,344	22,540	10,161	9,642	82,772	18,719	11,323	52,729	211,095	170,500	-40,595	
46240 - Donations Received: Private Grants	-	-	-	-	-	-	-	-	-	-	-	90,300	90,300	
46700 - Matching Contributions	25,573	26,823	42,920	-	469	42,450	332	-	332	-	95,648	45,000	-50,648	
46900 - Misc Revenue	15,373	22,500	-6,643	-7,032	139	250	3,826	-	1,159	2,667	35,056	2,000	-33,056	
46910 - Over/short	-	-1,187	-	-	-	-	-	-	-	-	-1,187	-	1,187	
<b>Other Income</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>315,000</b>	<b>215,000</b>	
<b>Total 48000 - Transfers In</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>315,000</b>	<b>215,000</b>	
48000 - Transfers In	-	-	-	-	-	-	-	-	-	-	-	315,000	315,000	
48113 - Transfer from fund 1013	-	-	100,000	-	-	100,000	-	-	-	-	100,000	-	-100,000	
<b>Total Expenses</b>	<b>-11,543,473</b>	<b>-12,414,926</b>	<b>-11,304,797</b>	<b>-3,744,063</b>	<b>-3,921,466</b>	<b>-3,639,268</b>	<b>-13,272,240</b>	<b>-3,845,994</b>	<b>-5,069,917</b>	<b>-4,356,328</b>	<b>-48,535,436</b>	<b>-65,170,130</b>	<b>-16,634,694</b>	
<b>Expense</b>	<b>11,483,405</b>	<b>12,351,416</b>	<b>11,071,583</b>	<b>3,740,891</b>	<b>3,873,541</b>	<b>3,457,151</b>	<b>13,016,819</b>	<b>3,701,526</b>	<b>4,966,094</b>	<b>4,349,199</b>	<b>47,923,223</b>	<b>62,700,679</b>	<b>14,777,456</b>	
<b>Personnel</b>	<b>5,801,006</b>	<b>6,205,872</b>	<b>5,987,776</b>	<b>2,079,641</b>	<b>2,077,942</b>	<b>1,830,192</b>	<b>5,862,032</b>	<b>1,902,878</b>	<b>1,936,443</b>	<b>2,022,711</b>	<b>23,856,686</b>	<b>28,674,333</b>	<b>4,817,646</b>	
51000 - Wages	3,451,208	3,654,061	3,432,852	1,230,339	1,329,076	873,437	3,665,231	1,179,542	1,209,362	1,276,328	14,203,352	17,625,528	3,422,176	
52000 - Benefits	2,349,798	2,551,811	2,554,924	849,302	748,866	956,756	2,196,801	723,336	727,081	746,384	9,653,334	11,048,805	1,395,470	
<b>Supplies &amp; Services</b>	<b>5,428,334</b>	<b>5,929,031</b>	<b>4,776,991</b>	<b>1,545,277</b>	<b>1,693,304</b>	<b>1,538,409</b>	<b>6,788,533</b>	<b>1,677,370</b>	<b>2,887,238</b>	<b>2,223,925</b>	<b>22,922,888</b>	<b>32,770,362</b>	<b>9,847,474</b>	
<b>Total 61100 - Supplies</b>	<b>29,596</b>	<b>29,411</b>	<b>90,050</b>	<b>20,021</b>	<b>8,834</b>	<b>61,195</b>	<b>73,529</b>	<b>19,493</b>	<b>26,857</b>	<b>27,179</b>	<b>222,585</b>	<b>188,317</b>	<b>-34,268</b>	
61100 - Supplies	27,018	23,231	71,014	7,684	6,878	56,452	79,358	28,328	24,886	26,143	200,621	156,523	-44,098	
61200 - Supplies: Volunteer recognition	2,542	5,966	7,315	837	1,844	4,635	6,080	2,442	2,616	1,022	21,902	31,794	9,892	
61250 - Supplies: Food MOW	36	214	11,721	11,500	112	108	-11,908	-11,278	-645	15	62	-	-62	
<b>Total 61300 - Equipment (non-capitalized)</b>	<b>29,051</b>	<b>113,694</b>	<b>84,142</b>	<b>5,264</b>	<b>2,812</b>	<b>76,066</b>	<b>20,106</b>	<b>1,364</b>	<b>6</b>	<b>18,736</b>	<b>246,993</b>	<b>252,680</b>	<b>5,687</b>	
61300 - Equipment (non-capitalized)	29,051	113,694	84,142	5,264	2,812	76,066	20,106	1,364	6	18,736	246,993	252,680	5,687	
61400 - Furniture	-	-	8,407	-	4,032	4,375	248	-	-	248	8,654	44,500	35,846	



Quarterly Actuals v Annual Budget

Total Department

Total Fund

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	FY25	FY25	FY25	FY25										
	Actual	Actual	Actual	Actual										
	Q1	Q2	Q3	Jan	Feb	Mar	Q4	Apr	May	Jun	YearTotal	YearTotal	YearTotal	YearTotal
													Adopted Budget	FY 2024-25
														Balance
<b>Total 62000 - Services</b>	<b>5,369,687</b>	<b>5,785,927</b>	<b>4,594,392</b>	<b>1,519,993</b>	<b>1,677,626</b>	<b>1,396,773</b>	<b>6,694,650</b>	<b>1,656,513</b>	<b>2,860,376</b>	<b>2,177,762</b>	<b>22,444,655</b>	<b>32,279,665</b>	<b>32,279,665</b>	<b>9,835,010</b>
62000 - Services	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
62100 - Professional Services	3,909,188	4,296,375	3,157,471	1,089,206	1,215,060	853,206	4,660,408	1,187,756	1,734,370	1,738,283	16,023,442	21,097,715	21,097,715	5,074,273
62110 - Legal services	5,469	2,415	1,828	1,613	215	-	844	-	844	-	10,555	90,700	90,700	80,145
62120 - Marketing services	14,477	26,336	3,928	569	2,965	394	2,638	958	1,010	670	47,380	38,300	38,300	-9,080
62130 - Insurance services	27,615	33,918	45,224	-	-	45,224	22,612	-	22,612	-	129,369	137,850	137,850	8,481
62140 - Banking services	3,045	3,312	3,252	1,345	1,220	687	1,284	713	571	-	10,893	16,600	16,600	5,707
62150 - Grants to subrecipients	86,000	3,400	29,520	-	-	29,520	680,149	-	680,149	-	799,068	5,122,359	5,122,359	4,323,291
62210 - Printing/copying	19,943	28,089	30,205	11,456	14,277	4,472	17,514	7,205	6,900	3,410	95,751	109,200	109,200	13,449
62220 - Postage	8,583	14,534	12,458	3,296	4,816	4,346	11,310	2,826	6,322	2,162	46,886	38,500	38,500	-8,386
62300 - Software	12,363	67,177	19,759	2,901	3,663	13,195	47,366	438	1,112	45,816	146,665	351,401	351,401	204,736
62400 - Telephone/internet	17,148	22,521	13,389	5,894	6,070	1,425	16,159	9,001	7,158	-	69,218	126,663	126,663	57,445
62500 - Memberships/Dues	10,851	53,735	350	200	-	150	2,304	379	-	1,925	67,240	79,000	79,000	11,760
62600 - Travel and training	26,419	23,724	19,426	5,600	6,812	7,014	28,193	18,879	1,772	7,542	97,762	206,245	206,245	108,483
62610 - Trainers	5,986	2,012	4,240	-	2,100	2,140	8,699	75	6,656	1,968	20,936	67,700	67,700	46,764
62621 - Employee mileage	45,878	46,960	44,521	12,435	11,819	20,268	48,809	18,977	18,168	11,664	186,168	146,263	146,263	-39,905
62622 - Company automobile	1,507	1,095	1,555	275	413	867	1,089	939	150	-	5,246	15,500	15,500	10,254
62623 - Other employee travel	456	5	145	-	-	145	10	10	-	-	616	-	-	-616
62630 - Volunteer travel	13,484	13,569	11,480	3,605	3,770	4,105	12,490	3,562	4,488	4,440	51,023	34,000	34,000	-17,023
62640 - Employee travel meals	956	1,258	314	-	91	223	20	20	-	-	2,548	2,000	2,000	-548
62650 - Employee lodging	2,380	2,873	1,283	437	171	675	-	-	-	-	6,537	3,000	3,000	-3,537
62700 - Facility and Utilities	32,118	34,475	43,767	10,707	14,813	18,247	24,673	9,767	8,710	6,196	135,033	74,000	74,000	-61,033
62710 - Rent expense	222,018	217,852	220,097	73,366	73,617	73,115	245,789	99,733	72,691	73,366	905,757	925,873	925,873	20,116
62720 - Facility maintenance svcs	37,775	29,147	733	2,428	17,244	-18,938	5,205	4,443	47	716	72,861	62,150	62,150	-10,711
62721 - Janitorial Service	1,343	1,787	68,705	8,487	6,805	53,413	17,087	7,753	1,896	7,438	88,922	71,100	71,100	-17,822
62731 - Electricity	13,173	11,694	11,781	3,966	4,041	3,774	7,158	3,591	3,568	-	43,806	45,000	45,000	1,194
62800 - Internal service charges expenditure	851,513	847,662	848,959	282,208	287,646	279,105	832,839	279,488	281,184	272,167	3,380,973	3,413,546	3,413,546	32,573
62900 - Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	5,200	5,200
<b>Total 64000 - Client Assistance</b>	<b>182,532</b>	<b>177,676</b>	<b>270,399</b>	<b>97,779</b>	<b>84,683</b>	<b>87,937</b>	<b>345,029</b>	<b>100,053</b>	<b>142,413</b>	<b>102,563</b>	<b>975,636</b>	<b>849,984</b>	<b>849,984</b>	<b>-125,652</b>
64000 - Client Assistance	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000
64200 - Client Assist: Lending programs	-	0	0	-453	453	-	0	0	-	-	0	-	-	0
64300 - Client Assist: Program wages	84,175	128,526	218,173	72,091	69,822	76,259	308,781	85,091	121,977	101,713	739,655	541,984	541,984	-197,671
64400 - Client Assist: Support services	98,356	49,150	52,226	26,141	14,407	11,678	36,248	14,962	20,436	850	235,981	306,000	306,000	70,019
67000 - Resource Reserves	-	12,008	12,680	12,680	-	-	21,225	21,225	-	-	45,914	-	-	-45,914
70000 - Capital	71,533	26,828	23,737	5,513	17,613	612	-	-	-	-	122,098	406,000	406,000	283,902
<b>Other Expense</b>	<b>60,069</b>	<b>63,510</b>	<b>233,214</b>	<b>3,172</b>	<b>47,924</b>	<b>182,117</b>	<b>255,421</b>	<b>144,469</b>	<b>103,823</b>	<b>7,129</b>	<b>612,213</b>	<b>2,469,451</b>	<b>2,469,451</b>	<b>1,857,238</b>
71000 - Equipment	31,225	34,182	61,894	-	1,546	60,348	97,900	21,500	76,400	-	225,201	60,000	60,000	-165,201
74000 - Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000
77000 - Software (multi-year)	25,973	29,328	71,320	3,172	46,378	21,770	153,604	120,302	26,172	7,129	280,225	191,506	191,506	-88,719
<b>Debt, Transfers &amp; Contingency</b>	<b>2,871</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>3,917</b>	<b>2,666</b>	<b>1,250</b>	<b>-</b>	<b>106,787</b>	<b>2,167,945</b>	<b>2,167,945</b>	<b>2,061,158</b>
92000 - Debt Interest	2,871	-	-	-	-	-	3,917	2,666	1,250	-	6,787	-	-	-6,787
95000 - Contingency	-	-	-	-	-	-	-	-	-	-	-	1,852,945	1,852,945	1,852,945
<b>Total 98000 - Transfers Out</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>315,000</b>	<b>315,000</b>	<b>215,000</b>



**Quarterly Actuals v Annual Budget**

Total Department

Total Fund

Generated on: July 10, 2025 7:25 AM

	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Q1	Q2	Q3	Jan	Feb	Mar	Q4	Apr	May	Jun	YearTotal	YearTotal	YearTotal	YearTotal	
98000 - Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	315,000	315,000
98111 - Transfer to fund 1011	-	-	100,000	-	-	100,000	-	-	-	-	100,000	-	-	-	-100,000



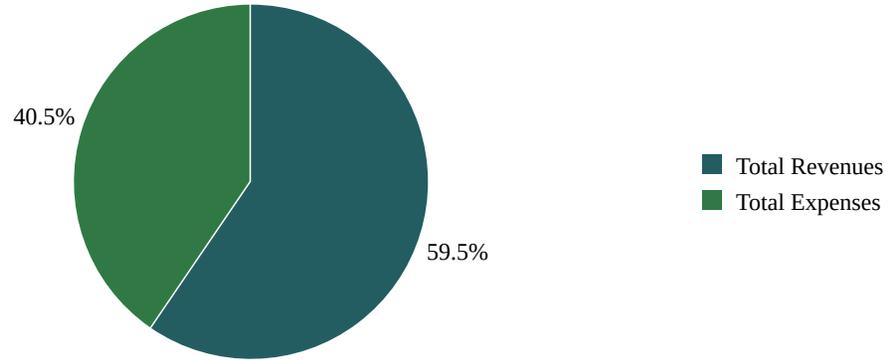
# Quarterly Actuals v Annual Budget

Total Department

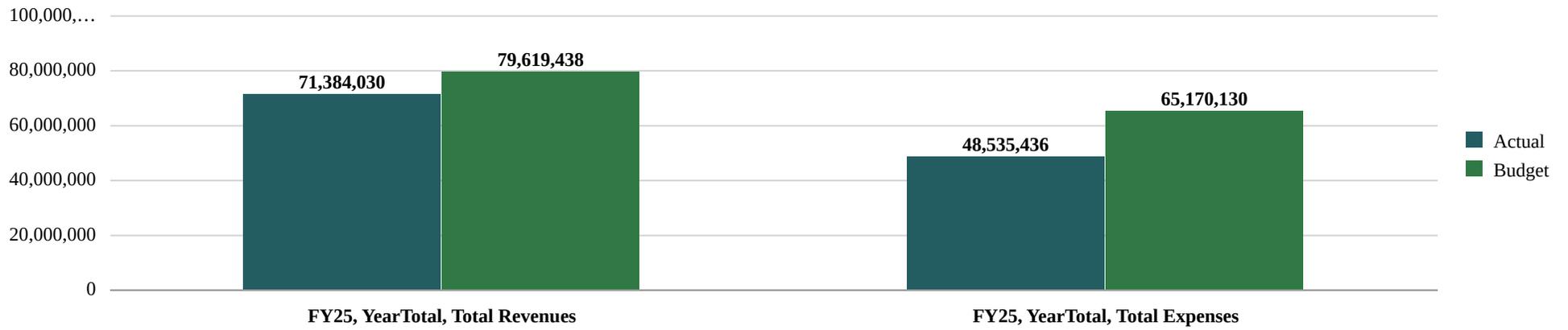
Total Fund

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## Year to Date Total Actuals



## Year to Date Actuals to Total Budget





## VISION

To promote a thriving region through service, connectivity, and innovation.

## MISSION

We are a regional leader and partner providing inclusive services to meet individual and community needs.

---

**DATE:** July 17, 2025  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** **OCWCOG Finance Policy Update**

---

Please find attached the updated Financial Management Policies and Procedures for your review and approval.

The last update to this manual took place in 2022. Since that time we have had software changes, leadership changes and department structure changes. Based on these factors we have updated the manual to reflect more accurately how we do and would like to conduct business.

Many of the changes you will see are “housekeeping” in that we have replaced “Deputy Director” with “Agency Director” and updated our contract limits based on the updated regulations established by the State of Oregon procurement policies. Additionally, an update to a more electronic process for creating the annual budget is proposed.

We have added the Corvallis building as a satellite office and updated the payroll process to reflect the change adopted in October 2024.

Additionally, we are updating our travel policy to include per diem payments in lieu of detailed receipt tracking. This is a very common practice among other local government entities and will save time and resources lost to tracking down receipts, collecting reimbursements and the potential burden on employees to front travel costs for training opportunities.

It is my request and recommendation that the Finance Committee approve the updates and recommend adoption to the Board of Directors at their meeting on July 17.

Please let me know if you have any questions or comments.

---

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Albany, OR 97322

Phone 541.967.8630

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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

# FINANCIAL MANAGEMENT POLICIES and PROCEDURES



September 20, 2018  
Revised July 2022  
Revised ~~May-June~~ 2025

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## ***FINANCIAL MANAGEMENT POLICY AND PROCEDURES***

### **General Purpose**

Oregon Cascades West Council of Governments (OCWCOG), also referred to as the Agency throughout this document will maintain a current financial management policy and procedures manual (Manual).

The purpose of this Manual is to establish guidelines for developing financial goals and objectives, making financial decisions, reporting the financial status of the Agency, and managing and monitoring Agency funds.

### **Authority**

The Executive Director, ~~Deputy-Agency~~ Director and Finance Director are responsible for the development and implementation of financial management policies and procedures and updating this Manual.

It is the responsibility of the Agency's governing Board to adopt Agency policies and review Agency operations and activities on a periodic basis.

The Agency Finance Committee is responsible for reviewing the Manual and recommending changes and/or additions to the Agency's governing Board for adoption.

## ***FINANCE and ACCOUNTING PROCEDURES***

### **Authority**

Financial reporting and accounting for the Agency shall be carried out by the Finance Department of the Agency. The Finance Director is designated as the Fiscal Officer of the Agency.

### **Procedure**

In order to ensure effective internal controls and manage risk to the Agency, accounting tasks are assigned to staff in the Finance Department.

## **EXPENDITURE LIMITS**

### **Policy**

In order to deliver efficient, cost-effective service to the public, and meet state and federal regulations, Oregon Cascades West Council of Governments must operate within acceptable fiscal standards. The following procedure facilitates the efficient expenditure of funds approved in the current budget, as well as provide a means to deal with unknown contingencies.

### **Authority**

Program Directors/Managers, or designated staff, approve expenditures and authorize payments as determined by the Agency Adopted Budget. The OCWCOG Contracts Coordinator(s) serves as the Local Contract Review Officer(s) in accordance with ORS 279A.075. All purchasing shall conform to regulations contained in the Oregon Cascade West Councils of Government Public Contracting Rules Manual adopted by the Board of Directors in May 2020 and may have been modified by the Board since.

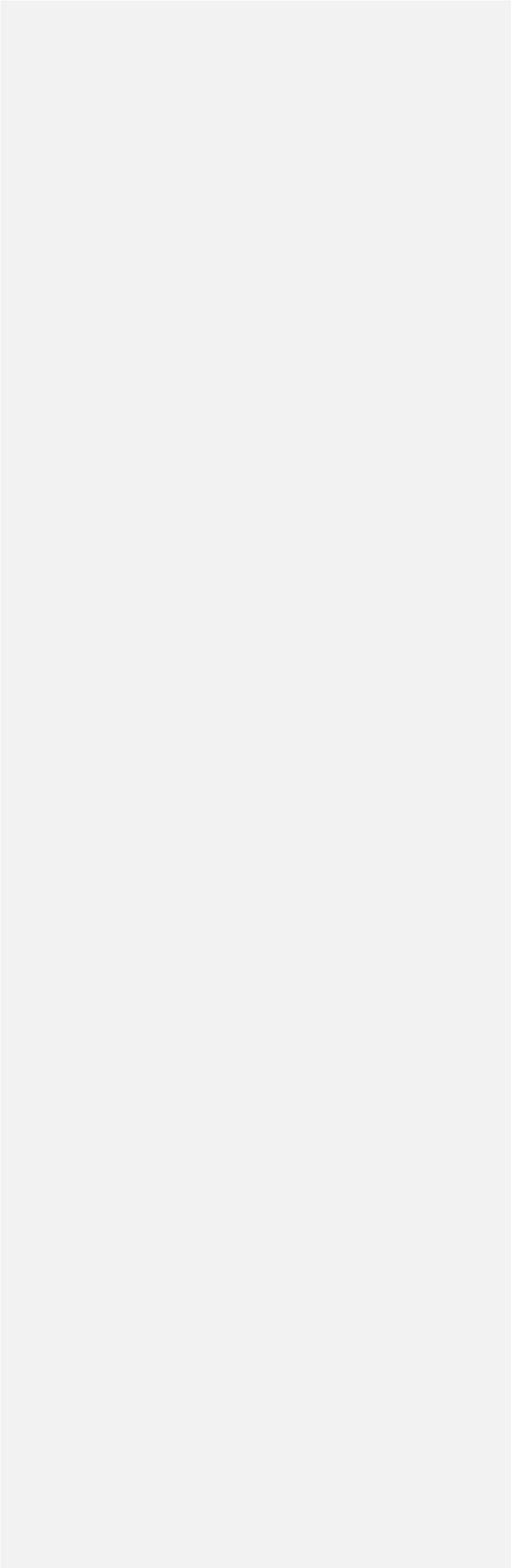
### **Procedure**

Quotes will be obtained and recorded on all major purchases unless otherwise specified.

- A. \$1,000 or less--Shall have the approval of the individual program manager/supervisor responsible for that area of the budget, or his/her designee.
- B. \$1,001 to ~~\$4,999~~ 9,999--Shall have the approval of the Department Director responsible for control of that area of the budget or his/her designee.
- C. ~~\$5,000~~ 10,000 to ~~\$10,000~~ 24,999--Shall have the approval of Executive Director. Requests for approval shall follow the small procurement method as outlined in the OCWCOG Purchasing Policy. A minimum of three quotes shall be recorded on the appropriate form before expenditure is made. If three quotes are not obtainable, a purchaser shall document the steps taken to obtain three price quotes.
- D. ~~\$10,001~~ 25,000 to ~~\$150,000~~ 249,999--Shall follow the intermediate procurement method as outlined in the OCWCOG Purchasing Policy. All requests for approval shall have a minimum of three quotes, bids or proposals recorded on the appropriate form before the expenditure is made. If three quotes are not obtainable, the purchaser shall document these steps taken to obtain three price quotes.
- E. ~~\$150,000~~ 250,000 and above--Shall require sealed competitive proposals as outlined in the OCWCOG Purchasing Policy.

Any deviation from the adopted budget document shall have the approval of the Board of Directors as per Oregon budget law requirements.

The Executive Director will establish internal fiscal controls to ensure close monitoring of all financial operations addressed in this policy.



## ACCOUNTS PAYABLE

### Policy

Accounts payable (expenditures) are paid by check, credit card, and direct bank account withdrawal through an automated clearing house (ACH).

### Authority

Program Directors/Managers or designated staff approve expenditures and authorize payments as determined by the Agency adopted budget and expenditure limits policy.

### Procedure

Program Directors/Managers or designated staff will review all bills/invoices for payment and approve for payment. Program Directors/Managers or designated staff identify the budgetary line item to be charged, and project management code if needed, to track expense for contract purposes. Finance staff will provide a current Chart of Accounts and a Project Management list to all Program Directors/Managers or designated staff, annually or any time there has been a significant change, to ensure proper coding of all accounts payable.

Finance staff may consult with Program Directors/Managers or designated staff to assign line items as determined by appropriate accounting procedures, budget and the cost allocation plan.

Finance staff processes the bills/invoices for payment on a regular basis. All bills/invoices properly coded and authorized for payment, will be paid on a schedule approved by the Finance Director after schedule is reviewed with the Executive Director. All accounts payable dates are ~~posted on the intranet on the Finance Department page communicated with OCWCOG staff as changes occur. If there is a change in the timelines there will be an email notification sent to all internal staff. If the change is significant and not temporary, a notice will be mailed with all checks issued to external clients to notify of the impending change.~~ The line item expensed, authorization and any information required for payment are ~~attached tracked in the Agency financial system. to the invoice and filed with the check stub or invoice copy when Automated Clearing House (ACH) payment is made. As technology is enhanced in the Agency, if applicable and the bill/invoice is paid via ACH, the bill/invoice is stamped with the ACH stamp that includes the transmit date and approval line.~~ All ACH accounts payable batches will be reviewed by a designated finance staff prior to upload in the bank software.

~~Preference is for C~~checks ~~are to be~~ reviewed and signed by the Finance Director or Executive Director and the authorized Program Director/Manager or designated staff. In the instance that the Finance Director and Executive Director are both out of the office

or unavailable the ~~Finance Director~~ Accounting Specialist will coordinate with a Program Director or authorized signer to review and sign. If a Program Director/Manager is not available to sign checks, finance staff will follow the list of designated approved signers ~~provided by the Program Director/Manager~~ per Board resolution. Designated program staff prepare the checks with the required documentation to be mailed. No checks will be left in outgoing mail at the end of the work day. If the daily mail has been picked up, designated program staff will secure check for mail the next business day. Finance staff ~~files-maintains~~ all documentation in the vendor files for audit purposes.

All ACH batches processed are reviewed and transmitted by the Finance Director, ~~Finance Manager~~ Accounting Supervisor or other designated finance staff.- The Finance Director and ~~Finance Manager~~ Accounting Supervisor will authorize the majority of the ACH batches.

### **Check Signing**

All Agency checks require two signatures. ~~Preference is for the~~ The Executive Director, Finance Director or ~~Deputy Agency~~ Director will to review and sign all checks as the first signature. Program Directors/Managers and authorized signers on the Agency bank account will co-sign. - This excludes costs and payments associated with Payroll. No person can be a signer on any check made payable to them.

The Executive Director's signature may be by signature stamp according to the Bank Account section of this Manual, ~~only when a check must be mailed~~, and no second authorized check signer is available.

### **Issuing Checks**

Checks are numbered in sequential order. Checks are never to be written for "Cash". The Finance Department makes every effort to issue checks at a minimum of bi-monthly. Any change will be communicated as described in the Accounts Payable section of this Manual.

### **Special Check Requests**

Finance staff may process special check requests, if appropriately authorized by the Program Director/Manager or designated staff. A request for special check and/or payment is to be submitted to the Finance Department by the Program Director/Manager or designated staff. Finance Department will coordinate with requestor as to the timing required.

Finance staff process special request checks through the accounting system in the same manner as ~~all-standard~~ accounts payable checks are processed. All budget coding and project management coding must be on special request check requested.

Manual/typed checks will only be prepared and/or utilized if the electronic financial system is unavailable. Once the electronic system is available, the information and transaction detail associated with any manual/typed check will be entered into the computerized financial system.

## Monthly Payments

Regular monthly payments (rent, janitorial contracts, health insurance, all payroll-related checks, and any pre-authorized billings) are authorized once by the Program Director/Manager or designated staff in writing and are processed monthly (as designated in the contractual or written agreement). The Finance Department will have a copy of the written agreement or contract as required for back-up documentation.

## Loan Fund Disbursements (Lending Department)

The Agency's loan officers or designated lending staff completes and sends all the necessary documentation for a loan disbursement with a completed check request to the Finance Department. Requests for all loan disbursements will be submitted to the Finance Department no less than three days prior to the loan disbursement date.

The loan fund disbursement checks written are signed by any two of the authorized account signers. Preference is for the Finance Director, Executive Director or Agency Director to be one of the signers. ~~following: Finance Director, Executive Director, Senior and Disabilities Program Director and Community and Economic Development Program (CED) Director. If two of the above Directors are not available, an authorized Director/Manager or designated staff may sign as the second signer.~~

The Finance Department is responsible for setting up the loan receivable in the electronic financial system. Any disbursement and/or activity associated with the loan disbursement are recorded with the appropriate account number structure~~project management code~~.

The Loan Officer or designated staff is responsible for setting up the loan with the Agency's Loan Management contractor (CCD Business Development Corp.) in the Lending Loan Management System (LMS) or equivalent software if the LMS system is no longer available.

The Finance ~~Manager or designated staff~~Department is responsible for reconciliation of the loans receivable accounts by loan fund. These reconciliations will be completed monthly, before the month-end close using the general ledger trial balance and the month-end reports from ~~the LMS system~~CCD. Loans Receivable reconciliations are reviewed by the Finance Director once complete.

## ACCOUNTS RECEIVABLE (Billing)

### Policy

To ensure timely payment of contract, billings and invoices due to the Agency, the following procedure will be followed.

### Authority

The Executive Director and Program Director/Manager or designated staff determines billing/invoicing based on contracts and/or agreements signed by the Agency. The Agency's Executive Director has delegated authorization to bill/invoice all contractors based on the terms of the contract to the Contracts ~~Unit Coordinators or designated program staff~~.

### Procedure

All billings/invoices based on approved contracts or agreements are prepared by the Contracts ~~Unit Coordinators or a designated program staff~~. The Contracts ~~Unit~~ Coordinators will obtain all required signatures on all billing/invoices prior to being sent to contracting agencies. The Contracts ~~Unit~~ Coordinators, appropriate project manager or designated finance staff will submit billing/invoice, ~~monthly, quarterly and/or semi-annually~~ to agencies based on the terms of the approved contract or agreement. All accounts billings/invoices will be billed in a timely manner within the terms of the approved contract or agreement.

Copies of all billing/invoices coded with revenue account and project management code, if applicable, sent to contracting agencies are entered into the Agency Accounts Receivable system by the Contracts ~~Unit~~ Coordinators. All accounts receivables will be entered in a timely manner and accrued in the appropriate fiscal period.

Accounts Receivable is reconciled by the Finance ~~Manager or Department~~ designated staff on a quarterly basis and at year end for the Agency's audit. The Finance ~~Manager~~ Director will work with staff responsible for entering accounts receivable in the Agency's electronic financial system when completing the reconciliation. An Excel spreadsheet is used as a verification document subsidiary ledger to the general ledger by program and is used to balance Accounts Receivable. The reconciliation will consist of a review of all outstanding accounts receivable and sending notification to the Contracts ~~Unit~~ Coordinators and Project/Program Manager of any receivables outstanding for a period of longer than two (2) months. The Contracts ~~Unit~~ Coordinators or Project/Program

Manager will notify finance staff responsible for accounts receivable of any items that need to be adjusted or written off timely.

## ***ANNUAL BUDGET AND WORK PROGRAM***

### **Policy**

The Agency complies with the State of Oregon Budget Law as it applies to Councils of Governments, by June 30 of each fiscal year. A Work Program and Budget is prepared and adopted in accordance with ORS 294.900 to ~~294.902~~294.93.

### **Authority**

The Finance Director acting as the Fiscal Agent for the Agency, and in coordination with the Executive Director ~~supervise~~ leads the preparation of the agency Work Program and Budget and recommends it to the Budget Committee. The Budget Committee reviews the document and recommends it to the Board for adoption. The Board adopts the annual budget and work program, and all subsequent amendments in a manner consistent with State budget law.

The Agency's Budget Committee is established in accordance with Oregon Budget Law.

### **Procedure**

The annual budget document is developed in two formats: one to meet the requirements of the Oregon Budget Law; and, a more detailed line item operating budget for the Agency.

The Executive Director provides recommendations for salary and fringe benefits if there is no Union contract in place for the budget year.

The Finance Director develops ~~an internal staff~~ budget calendar ~~and Board calendar~~ for the annual Work Program and Budget process. ~~The Board calendar is presented to the Board for review and adoption.~~

Program Directors/Managers are responsible for preparing annual work plans that coordinate with their prepared budgets. Program Managers/Directors will compile a balanced budget that includes the current year estimated actual, and the proposed new fiscal year budget numbers within the timeline provided by the Finance Director in the internal calendar.

~~See the Appendix section of this Manual for examples of calendars.~~

The Finance Director ~~prepares the Agency budget module annually for the coming budget year. Each Program Director and Manager has access to their specific funding, employees, labor allocations and grants. The Finance Director will also make available the previous year's finalized narrative to each Director for editing. or Finance Manager provides each Program Director/Manager two (2) budget templates and Work Program narrative text from the previous year.~~ Program Director/Manager may request program staff to complete various sections of the budget, however Program Directors are responsible for all programs they direct.

~~The first Budget template is a fully formatted Excel spreadsheet downloaded from the Agency's electronic financial accounting software that includes all account numbers available to budget, i.e. revenue, personnel, expenditures and capital projects. The formatted template includes all estimated personnel cost for the current year, estimates for the new budget year based on original full time equivalence (FTE) spreadsheets prepared by Finance, calculated rent costs, license costs required for technology identified by the Technology Services Manager and indirect costs for General Administration, Human Resources, Finance, Technology Services and telephones for the new budget year. Program Directors/Manager or designated staff are responsible for completing the estimated actual numbers for the current year and all new year budget revenue and expenses, other than the ones addressed above.~~

~~The second template is a full time equivalence (FTE) spreadsheet that includes all current positions staffed in the agency by staff name, anniversary date, FTE, rate of pay calculated as close to actual as possible at the time of completion, known vacancies in each department and program with the estimated personnel cost for the new budget year, all benefit costs including insurance and vacation. These totals, by budget line are included in the budget template. This FTE sheet is edited as needed by Program Directors/Managers or designated program staff to include any new positions or additional staffing in current positions that the Finance Department would not know at the time of original distribution. If edited, Program Directors/Managers are responsible for updating the budget template accordingly.~~

Narrative text will be in Word format and are edited based on the coming years' Work Program.

~~See Appendix for sample of templates.~~

~~The Finance Director and/or Finance Manager will schedule separate meetings in early February with Program Directors/Managers after they have had an opportunity to review, edit and enter budget numbers in the budget template. These meetings will be to address any questions, issues or concerns with each department. Back to back meetings will be scheduled to complete the draft budget for department, if needed.~~

The Finance Director and ~~Finance Manager~~ designated Finance Department staff prepare the ~~draft~~ proposed budget to present to the Budget Committee.

A Budget Committee hearing meeting will be published in local newspapers within the three-county area as per ORS 294.905. The Budget Committee meets in accordance with public meeting law to approve and recommend the ~~draft-proposed~~ budget to the Board for adoption.

A budget hearing will be scheduled and noticed as per ORS 294.920 at the scheduled Board meeting prior to the beginning of the fiscal year. The Board may adopt the budget following the budget hearing.

Once the Agency Budget is adopted by the Board, the Finance Director will submit the approved Budget to the Oregon Department of Revenue ~~by the required deadline~~ required by ORS.

## **AUDIT**

### **Policy**

Each year, OCWCOG financial records are audited in accordance with Oregon State law, appropriate federal program guidelines, and generally accepted auditing standards.

### **Auditor Selection Process**

The Finance Director develops a Request for Proposal (RFP) for selection of an auditor. ~~The Finance Director, Executive Director and Finance Manager~~ A selection committee will be convened to review responses to the RFP.

The Agency enters into a ~~contact~~ contract, as per the Agency Contracting Rules approved by the Board of Directors.

### **Procedure**

The audit process begins when the Agency's financial statements are completed for the fiscal year end. The Finance Director and Finance ~~Manger~~ staff prepare the required year-end statements for the auditors and assists in the preparation of the audit report.

The auditor provides the ~~Finance Director and Finance Manager~~ Agency with a list of required year-end statements and other required information.

Program Directors/Managers and appropriate staff may be requested to provide information to the Finance ~~Director~~ Department as required by the auditors during the audit process.

A copy of the draft audit is submitted to the Finance Director for review and questions before the final report is completed. After review, the auditor prepares the necessary number of copies of the audit as requested.

The auditor and Finance Director present the audit to the Finance Committee. The Finance Committee recommends acceptance of the audit to the Board.

## **BANK ACCOUNTS**

### **Policy**

Agency funds are deposited in banks that have a local branch, are interest bearing, Federal Deposit Insurance Corporation (FDIC) insured, meets the contractual requirements and which is collateralized in an amount deemed adequate to cover current balances (not less than \$200,000). Additional accounts are opened as necessary. The Agency ~~is~~may be required to maintain physical separation of funds for various types of contracts, requiring several bank accounts to be open.

### **Authority**

The Finance Director, acting as the Fiscal Agent for the Agency, is authorized to open additional bank accounts as required by executed contracts and agreements. All check signers are authorized by the Board through resolution.

### **Procedures**

**Operating Account.** An operating account is established at one or more local bank(s) by the Finance Director as authorized by the Board. There may need to be ~~several~~ multiple operating accounts open, due to contractual requirements.

**Oregon Local Governments Investment Pool.** Investment accounts for the operating account(s) and the revolving loan fund are established with the Oregon Treasury as authorized by the Board.

**Meals on Wheels.** When a *Meals on Wheels* site is in an area that does not have a branch of the Agency's main operating account, a separate account may be established.

**Designated Check Signers.** The Board authorizes check signers. The Executive Director recommends to the Board positions authorized to sign checks. A resolution is adopted at a Full Board Meeting to authorize signers. Two authorized signatures are required on each check as set out in the Accounts Payable section of this Manual.

**Executive Director Facsimile Signature Stamp.** The Board authorized the use of a facsimile signature stamp by the Executive Director on July 20, 1995 through Resolution 96-7-2.

The Executive Director authorizes the use of the facsimile signature when there are no Board authorized check signers available. If the facsimile stamp is used, it will be recorded on the ledger kept with the facsimile. The record will include: the date the

stamp was used, staff person using the stamp, the payee of the check and the check number.

To ensure appropriate internal controls and use of the signature stamp, the custodian of the stamp will not be the preparer of the accounts payable checks, have access to the accounts payable financial system, or be a Board authorized check signer.

The facsimile signature stamp is locked in a secure place under the management of the Human Resources Director when not in use.

## **BANKING PROCEDURES**

### **Policy**

All funds received by the Agency will be deposited into the appropriate account as determined by the Bank Account section of this Manual.

### **Authority**

The Finance Director establishes banking procedures to account for appropriate internal control process and fiscal accountability.

### **Procedures**

Operating funds, special funds and revolving loan funds are deposited in the operating account. Special funds and operating funds not required to be used immediately are transferred to the Oregon Local Government Investment Pool, or designated account. Local loan funds are transferred to the Oregon Local Government Investment Pool or designated account for loan activity and/or designated account established due to contract or agreement requirements.

Each day the meal sites are in operation, Meal Site Managers may accept funds. Funds are deposited every day or when the amount reaches \$25.00. This amount may change to a lesser amount but will never be more than \$25.00. All funds being held for deposit at the meal site will be locked in a secure location at the meal site, until the deposit is made. Meal sites deposit funds in the local bank account established for the meal site. If there is a branch of the Agency's main operating account in the town, the depository is the Agency's main operating account. Money deposited in accounts that are not the Agency's main operating account are withdrawn monthly. A \$30.00 balance will be left in all *Meals on Wheels* banks that are not the Agency's main operating account, to avoid any fees that may result due to Non-Sufficient Funds. A check is written by the Finance Department for the balance of the bank account, minus the \$30.00 and deposited in the Agency's main operating account.

The *Meals on Wheels* program has a written procedure for counting, recording and depositing funds at the meal site. Copies of the deposit slips are forwarded to the Finance Office. Duplicate deposit slips are prepared for all monies received.

At no time and under no circumstance will any Agency staff designated to deposit funds in any Agency bank leave any bank bag, prior to or after deposits are made, in an unattended vehicle or unsupervised location.

Each day, the designated Finance staff ~~prints-downloads~~ and reviews the previous day's activity for the Agency's main operating account. ~~Printed-PDF~~ reports are kept in the Finance Department One Drive and utilized as a confirmation of electronic deposits and payments, a binder for a period of six (6) months in the Finance Office.

At the end of each month when the bank statements arrive, a designated Finance staff, ~~(not working in the Finance Department and having no access to issue checks)~~ clears all checks, electronic accounts payable and deposits listed on the bank statements. Internal controls and separation of duties will be maintained at all times.

All bank accounts are reconciled to the bank statement and the financial statement monthly by ~~the Finance Manager or~~ designated Finance staff, prior to the books being closed. If reconciliations ~~cannot not~~ cannot be completed by the close of the month, all adjusting journal entries will be entered in the next month.

The Finance Director reviews and signs off on the completed reconciliations.

## CASH RECEIPTS

### Policy

All funds received by the Agency are receipted and deposited into the Agency bank account at least once a week. If month end is mid-week or the Agency receives a large check, a special deposit is made.

### Authority

The Executive Director and the Finance Director mutually establish procedures for tracking cash receipts.

### Procedure

All funds received in ~~the Albany or Toledo~~ any OCWCOG office are counted in the presence one or more staff members. The individual recording the funds in the electronic finance system, cannot be part of this process.

All cash, checks and vouchers received at the Albany office that are recorded in the Agency's electronic financial system, are turned ~~in to~~ into the Contracts Coordinator where they are recorded on a ~~weekly~~ log and secured in the safe, ~~along with the log until the deposit is written~~. If cash is turned in, it is counted in the presence of the individual turning it in and signed for on a cash transmittal form.

If the receipt is for a billing/invoice generated by the Contracts Coordinator, the Contracts Coordinator will review the cash, check or voucher received in the Albany office and code accordingly, before securing the funds in the safe.

All cash, checks, and vouchers received at ~~the Toledo~~ OCWCOG satellite offices that are recorded in the Agency's electronic financial system, should be recorded the same way as the Albany office. One (1) ~~Toledo~~ front desk staff will record the cash, checks, and vouchers on a weekly log and secure in the safe. A different ~~front desk~~ staff will complete the deposit. The staff that received and secured the funds can take the deposit to the bank. At no time will staff receiving funds for the Agency, write the deposit. ~~Toledo~~ Satellite office staff will forward any deposits slips to Albany at the end of each month.

All cash, checks and vouchers received at the *Meals on Wheels* meal sites are deposited in a local agency bank account by the Meal Site Manager or approved designated staff each day the site is operating. The deposit is prepared by two (2) individuals and initialed by both. If the deposit is less than \$25.00, the funds will be locked up and deposited the next business day, or as addressed in the Banking section of this Manual. A copy of all deposit slips is sent to the Albany office by the Site Manager with the monthly site report. Meal site deposits are forwarded to the Finance

Department by the 5<sup>th</sup> of each month. Deposit slips are reconciled monthly with the bank statements.

All checks are scanned through the operating bank electronic deposit system. The scan includes an electronic stamped with a bank deposit stamp. If the electronic deposit system is not available, paper deposit slips are prepared in duplicate. A cash receipts batch is created in the electronic financial system and one copy of the deposit slip is attached to the corresponding cash receipts batch. Copies of checks received and back up documentation for those checks are attached to each entry in the Agency Finance system. These cash receipt batches provide a detailed listing of checks deposited. The official bank receipt is attached to the cash receipt for each batch.

All cash receipt batches and deposits are reconciled monthly with the bank statements.

## **BUILDING**

### **Policy**

The building located at 1400 SE Queen Avenue, Albany, OR, is owned by OCWCOG, and serves as the administration office for the Agency. The building located at 203 N. Main Street, Toledo, OR, is ~~also~~ owned by OCWCOG and is a satellite office for the Agency housing local program services. ~~OCWCOG leases office space in Corvallis, Oregon, as a satellite office. The building located at 1121 NW Ninth Street, Corvallis, OR is also owned by OCWCOG and is a satellite office for the Agency which houses OCWCOG programs as well as rented office space.~~ OCWCOG also leases several community sites and/or churches to house the *Meals on Wheels* meal sites. OCWCOG may lease/purchase additional office space in alternative locations as needed.

### **Authority**

The Executive Director is responsible for the management of the Agency's facilities and may designate appropriate staff to oversee the day-to-day management of the buildings and leased office space, or meal sites as needed.

The Executive Director, ~~Deputy Agency~~ Director and/or Finance Director have the authority to negotiate facility leases. The Executive Director is the only authority to sign lease agreements.

### **Procedure**

The Agency owned facilities are primarily occupied by various departments of the Agency. Any unoccupied space may be leased to other tenants on an availability basis.

The Agency occupants will be charged at a rate per square foot to occupy the building. Charges will be computed monthly, billed to the departments and reported as ~~rental~~ indirect income in the appropriate building fund. Spaces leased to outside agencies will be accounted for as rental income in the building fund.

Excess income in the building accounts may be used to establish and/or replenish Board-approved reserves, refund to programs, use as match, or for other purposes.

A Reserve Policy for buildings has been established for both Agency owned buildings that is included in the annual budget under "Restricted Funds" and is to be set aside for building replacement costs. The Board adopted Reserve Policy is included in the Appendix section of this Manual.

The ~~Deputy-Finance~~ Director or designated staff will create and keep current a five-year maintenance plan for replacement and/or upgrade of the Agency owned buildings. The

cost associated with the five-year maintenance plan will be recovered in the rent or lease cost charged per square foot.

## CONTRACTS

### Policy

The Executive Director shall enter into appropriate contracts, Personal Service Agreements, Professionals Services Agreements, Intergovernmental Agreements and Memorandum of Understanding on behalf of the Agency's Board to carry out the functions and purposes of the Agency.

### Authority

The Executive Director is responsible for the preparation, review, and execution of all other contracts entered into by the Agency. The Executive Director may delegate the preparation and initial review to a designated staff. The Agency will have all contracts, Personal Service Agreements, Professionals Services Agreements, Intergovernmental Agreements and Memorandum of Understanding templates approved by the Agency Legal Counsel. The Executive Director may delegate signature authority to the Agency Director or Program Directors as necessary.

At any time, the Executive Director or designated staff may request the contracts be reviewed by the Agency's Legal Counsel.

### Procedure

The Contracts Coordinator(s) is responsible for the monitoring and tracking of the various contracts and grants coming and going through the agency. The Agency uses an electronic contract management system to track all contracts with regards to expiration date, reporting requirement and billing requirement. The Contracts Coordinator(s) is responsible for recording all contracts, grants, Intergovernmental Agreements and Memorandum of Understanding in the electronic contract management system. The Program Director/Manager or designated staff will request a new contract or agreement from the Contracts Coordinator(s) and write the purpose statement, scope of work, terms, and consideration before submitting the draft to the Contracts Coordinator(s). The Finance Director's involvement in the process is to ensure the contract is fiscally prudent, for the good of the agency and included in the annual budget.

Once a final document is prepared, the Contracts Coordinator(s) will start the routing process, which will involve the Program Director/Manager, Finance Director, and Executive Director and/or their designee. The Contracts Coordinator(s) will then return the signed document to the appropriate entities.

The Executive Director negotiates the labor contract and recommends any financial action to the ~~Finance Committee~~ Board of Directors for review and approval. ~~and~~

~~recommendation to the Full Board for approval. The Finance Committee Chair and/or OCWCOG Board Chair may participate in the labor contract development process.~~

The ~~contract~~ Finance department will maintain hardcopy and electronic files for each contract, agreement and grant. The Contracts Coordinator(s) will monitor and track each contract for maturity, insurance and bill the appropriate agency for services. Tracking of deliverables and match funds will be the responsibility of the various departments or individual Project Manager.

## ***COPY MACHINES***

### **Policy**

Copy machine usage is tracked by utilization codes. The expenses are charged to the appropriate program and booked as revenue into the ~~copy~~Office Equipment Fund.

### **Authority**

On an annual basis, the ~~copy fund~~Office Equipment Fund is reviewed by the ~~Deputy Director~~Chief Information Officer in coordination with the ~~Executive Agency~~ Director and Finance Director. This is to determine the rate of earnings and cost per copy needed to pay for machine maintenance and replacement expenses.

### **Procedure**

The designated Finance staff will run a monthly report from each copier to determine the number of copies made for each department and/or program. The designated staff will also write a journal entry (JE) to charge each program for their copies. The gross amount will be reflected in the monthly financial statement for each fund.

Personal copying by staff is discouraged. However, when a personal copy is made the staff must reimburse the agency immediately based on the current copy cost. Each department will have a secure collection place for these reimbursements. Each program within the agency will assign staff to be responsible for collection and forwarding the funds to the Contracts Coordinator monthly. The Contracts Coordinator will log the funds into the vault, in the same manner for all checks and cash received into the Finance Department. The appropriate procedure will be followed as addressed in the Cash Receipts section of this Manual.

The funds received from the staff's copies are recorded as income.

## **FINANCIAL STATEMENTS**

### **Policy**

The Agency will prepare and distribute a monthly financial statement to all interested parties. The financial statement is a public record.

### **Authority**

The Finance Director and/or ~~Finance Manager~~Accounting Supervisor is responsible for the preparation of the monthly financial statement.

### **Procedure**

The Finance Department will prepare a monthly financial statement as soon as the necessary information has been collected and the monthly books are closed. The financial statement will be set up by fund and department based on the annual Work Program and Budget. The financial statement will include budget, expenses and income by month, quarter and year-to-date. The financial statement will be designed to facilitate budget monitoring, planning and report preparation. All Agency financial activity will be posted and managed to comply with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards as established by the Governmental Accounting Standards Board (GASB).

**Bank Reconciliation.** All bank accounts are reconciled monthly by the Finance Department. Bank reconciliation includes random verifying endorsement on cancelled checks to ensure checks are received and deposited by the intended recipient. Any questionable activity will be researched and reconciled in a timely manner.

**Payroll Posting.** This is carried out through the Agency's electronic financial system. Payroll is posted and reconciled to benefit payments, deductions, employer tax requirements, and cash disbursements on a semi-monthly basis.

**Interest Earned.** Interest earned on funds in the banks is allocated to the appropriate fund where the revenue is budgeted. All bank fees imposed will reduce the interest earned.

**Indirect Charges.** Monthly indirect charges are computed based on the indirect allocation plan and by body employed in each department. This process is used to adequately distribute the expenses. Indirect charges are posted to the financial statement monthly via recurring journal entry.

**Journal Entries.** The Finance Department is responsible for preparing and recording the necessary monthly journal entries.

**Distribution.** The monthly financial statement will be made available for distribution ~~distributed~~ electronically to all interested parties. This includes the Executive Director, Program Managers/Directors, and any other impacted parties. The financial statement is a public document.

## ***INDIRECT COST PLAN***

### **Policy**

The Agency will have an Indirect Cost Plan.

### **Authority**

The Finance Director in coordination with the Executive Director, is responsible for the development of the annual Indirect Cost Plan.

### **Procedure**

The Finance Director creates the Indirect Cost Plan annually in accordance with the Agency's Work Program and Budget.

The Indirect Cost Plan will be allocated based on budgeted staff count.

The annual plan is filed in accordance with Federal Indirect Cost Plan procedures and requirements.

Amendments may be made to the plan periodically as necessary.

The completed Indirect Cost Plan is kept in the Finance Department's Teams drive and is accessible by all Finance members~~a binder in the Finance Director's office with all back up information.~~

## ***INSURANCE***

### **Policy**

The Agency shall maintain adequate insurance coverage to protect the Agency's assets, and the Board and staff from liability and financial misconduct.

### **Authority**

The Deputy Agency Director in coordination with the Executive Director and Finance Director is responsible for obtaining adequate and appropriate insurance coverage.

### **Procedure**

The Deputy Agency Director with the assistance of the Finance Director, Executive Director and Insurance Agent of Record, will determine the type, level of coverage and provider agency for all Agency insurance and bonding.

The Deputy Agency Director presents, at time of renewal, insurance and bonding choices to the Finance Committee for their review and comment.

The Executive Director obtains insurance and bonding coverage.

## **INVENTORY/ASSETS**

### **Policy**

For insurance purposes, an inventory record will be kept of all equipment and furniture with an expected life of more than one year. This record will include replacement value for each item. For accounting or audit purposes, purchases of capital items less than \$5,000 will not be recorded as assets and will be posted as materials and supplies.

### **Authority**

The ~~Technology Services Manager~~Information Technology Department will be responsible for the upkeep of the inventory related to building equipment and furniture, computer, network, telephone and related technology inventory.

### **Procedure**

The ~~Technology Services Manager~~Information Technology Department will maintain a physical inventory of each agency office/site in a database. The database will be updated on an on-going basis as items are purchased or disposed. A physical inventory is required annually. The values by location will be reported to the insurance agent during each fiscal year's annual insurance renewal process.

Items lost or worn out will be deleted from the list as they are disposed of. Items that are to be sold or transferred to an agency are presented to the Board for approval when State law requires such action. A record will be kept of all items no longer in the agency inventory for review during the annual audit.

Money received from the sale of obsolete equipment and furniture is recorded as miscellaneous income to the program that originally purchased the item. If that is not known, the income will be posted to General Administration.

Capital purchases (over \$5,000) shall be posted to the capital outlay category. Purchases of equipment and furniture shall be posted to materials and supplies. An annual inventory/asset report will be generated for review during the annual audit.

For tracking purposes, all building equipment and furniture, computer, network, telephone and related technology inventory items will have bar code tags placed on them at the time of purchase. For items that cannot accommodate the bar code tag, the bar code tag will be kept in the inventory binder used to identify the equipment.

## PAYROLL

### Policy

All Agency staff will be paid ~~on the last business day of the month~~twice monthly, on the 15<sup>th</sup> and the last business day of the month. All staff are paid via ACH direct deposit or payroll card. The Agency will only process a physical check if a staff member has been a subject of bank fraud or changes banks before a direct deposit can be ~~set up~~established. ~~All regularly employed staff may request a mid-month payroll advance not to exceed thirty three percent (33%) of their gross pay. The mid-month payroll draw will be paid on the 15<sup>th</sup> of the month, if the 15<sup>th</sup> falls on a Saturday, Sunday, or a Monday holiday the mid-month payroll draw will be paid the Friday before the 15<sup>th</sup>.~~

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### Authority

The Executive Director ~~or their designee~~ negotiates the Labor contract and recommends the salary schedules for represented and non-represented personnel to the ~~Finance Committee~~Board of Directors. ~~The Finance Committee recommends to the Board.~~ The Board adopts the salary schedule as part of the Labor contract or as the compensation plan for non-represented staff.

### Procedure

The personnel/payroll information for new staff is prepared by the Human Resources (HR) ~~Manager~~Director or designated HR staff and given to the Finance Department with all the required forms.

The H-R ~~Manager~~Director or designated H-R staff prepares a Personnel Action Form (PAF) for new staff and/or for any changes in status for current staff as needed. The form is signed by ~~both the an~~HR ~~Manager~~Representative and Program Director/Manager prior ~~to the Executive Director's review and signature~~sending to payroll for implementation.

The ~~Finance Manager~~Accounting Supervisor or other designated Finance Department staff inputs ~~all~~ new staff in the computerized payroll system. At no time will the Accounting ~~Clerk~~Specialist-PR or designated Finance staff assigned to ~~perform~~perform payroll duties enter new staff in the electronic payroll system.

No changes can be made to a staff's payroll or benefits status until a signed payroll change form is received from the staff requesting the change, or a PAF is received from the H-R Department. No other form of payroll changes will be acceptable.

**Timesheets.** A timesheet is required from every staff. Timesheets are entered by individual staff into the ~~Employee Self Service software (ESS)~~NetSuite Employee

~~Center each week by the timesheet due date posted in the intranet. Once entered, staff prints, signs and submits their timesheet to their direct supervisor for review and approval. Timesheets and approved leave requests forms are submitted approved through Employee Center by the supervisor to the Finance Department by the timesheet due date within 5 days of the pay period close (4<sup>th</sup> and 20<sup>th</sup>.) The Finance Department makes every effort to give the latest date possible to allow staff adequate time to complete their timesheet, while still enabling payroll to be processed timely. Timesheet due dates generally fall between the 19<sup>th</sup> and 24<sup>rd</sup> of the month, estimating pay through the last business day of the month. This timing could create the need for an amended timesheet.~~

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~~**Amended Timesheets.** If a staff's timesheet has been submitted incorrectly or needs to be changed, the staff will prepare, print and sign an amended timesheet and forward to their direct supervisor to be reviewed and approved. The supervisor will forward all amended timesheets and approved leave request forms to the Finance Department by the monthly timesheet due date. The Finance Department will make the required change in the records and correct any payment changes in the next payroll cycle.~~

**Withholdings.** All required deductions and benefits will be withheld from the staff's gross pay and reported to the appropriate agencies.

**Payroll Processing.** Payroll is uploaded into the electronic financial system based on the approved timesheet. Prior to the completion of payroll, the Accounting Specialist or designated staff ~~balance review payroll for errors and updates.~~ At no time will the individual completing the monthly payroll batch ~~balance payroll submit payroll without another Department member reviewing.~~ All payroll related accounts are balanced and reconciled monthly. Taxes associated with payroll are paid the next business day and all costs associated with payroll are paid within five (5) business days after payday.

~~**Leave Slips.** Leave slips will be prepared in accordance with OCWCOG Personal Policies and submitted with the timesheet. Any absence reported on the timesheet without a leave slip will be followed up on with staff and the supervisor and a leave request will be submitted.~~

**Direct Deposit.** All staffs are required to enroll in one of two (2) forms of electronic deposit offered by the Agency: direct ACH, or a payroll card. No paper checks are issued to staff. Net payroll will be electronically deposited into staff's personal checking account by 10:00 a.m. on the designated payday.

Staff may access their payroll stub through ~~ESSEmployee Center.~~ Staff may print a copy if desired on an Agency copy machine or printer at no cost to them. If additional copies of monthly payroll stubs are needed, there is a cost of \$0.05 for each black and white copy.

## ***POSTAGE***

### **Policy**

Agency satellite offices have a mail service, or are provided a postage meter, that will track expenditures by program.

### **Authority**

The Finance Director in coordination with the Executive Director and Deputy Agency Director determine the best service that meets the postage needs of the office.

### **Procedure**

For offices utilizing a mail service, daily mail is deposited by designated staff in a central location in the Agency. All departments have designated staff to process mail for pick up by the mail service. The mail service bills monthly by program area. Offices that have a postage meter will request a check or have postage replenished through direct withdrawal from the appropriate bank account. Any direct withdrawal transaction for postage meters will be included with the bank charges JE at the end of each month.

## **PURCHASING**

### **Policy**

Purchasing is controlled by the Agency budget.

### **Authority**

The Executive Director, Agency Director, and Program Directors/Managers are authorized to purchase equipment, materials and supplies within the constraints of their programs' adopted budget and public-OCWCOG Board adopted purchasing policies.

### **Procedure**

Expenditure control is the responsibility of the Program Director(s) and is subject to their program's budget. Program Directors/Managers or designated staff can order items as they are deemed necessary for their program as per their authorized expenditure limit. It is recommended that bulk purchasing and taking advantage of State contract arrangements to reduce costs be utilized. Best efforts will be made to complete and receive orders in a timely manner, purchasing the most appropriate supply solutions, considering cost and quality parameters. All purchases shall be pre-approved by the appropriate Program Director/Manager before requests are submitted to the finance department for processing. Any invoices and statements will follow the Accounts Payable section of this Manual.

**Office Supplies.** The finance department is responsible for coordinating office supply purchasing and negotiating pricing with supply vendors. All office supplies must be approved for purchase prior to being requested. Each department has a designated staff to complete the office supply order form on a monthly basis. Once completed, the order sheets are forwarded to the Finance Admin-AssistantDepartment for entry. ~~The Finance Admin-Assistant receives all orders and distributes as necessary.~~

**Janitorial Supplies.** The purchase of janitorial supplies is the responsibility of the Facility Maintenance Coordinator. The Facility Maintenance Coordinator will communicate with the janitorial/cleaning service for usage and needs.

~~**Printing.** The Finance Department in coordination with the Program Directors, is responsible for print purchasing and negotiating pricing with printing vendors. Requests for print projects can be made on an individual case by case basis. Competitive quotes will be obtained by the Finance Department before printing is authorized and provided to the requestor. The Program Director/Manager following the Communication Procedures, gives approval to print, considering cost and quality parameters.~~

**Office Equipment/Significant Purchases.** Office equipment and significant purchases will be purchased by the ~~IT Department~~ ~~Finance Department~~ with the Finance Director and Program Director/Manager having approval decision rights based on cost, quality, needs, and budget parameters.

The Finance Director reviews monthly financial reports and detail for any unusual or exceptional budget issues due to purchases. These are discussed as required with the appropriate Program Director for reconciliation.

## **TRAVEL EXPENSE**

### **Policy**

Staff will be reimbursed business-related mileage at the cents-per-mile rate established annually by the Internal Revenue Service. Any change in rate will go into effect January 1<sup>st</sup> or at any time the Federal mileage rate changes. Other ~~T~~travel expenses will be reimbursed at the actual expense (airfare, hotel, tolls, parking). Volunteers are reimbursed at \$0.25 per mile for all required travel. Meals will be paid using the current Federal General Services Administration (GSA) per diem rate for the region where the expense occurs.

### **Authority**

Travel Expense is also outlined in the OCWCOG Personnel Policies Handbook. Changes to travel expense policies may be recommended by the Executive Director to the Finance Committee for review and recommended Board adoption.

### **Procedure**

Authorized use of a private vehicle for agency business shall be reimbursed at the policy rate. Overnight travel will be reimbursed-paid for meals and lodging. Itemized receipts are required for reimbursement (hotel, airfare, parking, tolls). At no time will the Agency reimburse for the purchase of alcohol, marijuana or pornography. Meals will be paid using the current GSA per diem rate for the region where the expense is occurring. Time and monetary minimums for reimbursement are three (3) months or \$30, whichever minimum is reached first. All travel expenses must be authorized in writing by the appropriate Program Director/Manager.

The Accounts Payable procedure in this Manual will be followed for travel and expense reimbursements.

## ***VENDOR CHARGE ACCOUNTS***

### **Policy**

Program Directors/Managers may request the Finance Director to establish charge accounts with vendors they use on a regular basis.

### **Authority**

The Finance Director will establish an account requested by a Program Director/Manager.

### **Procedure**

The Program Director/Manager or designated staff can obtain a charge account application from the vendor or provide a vendor contact name and number to the Finance Department.

The Finance Department will complete the application and send to the vendor. The Finance Department will inform the Program Director/Manager when the account is approved and open.

Invoices received for charge accounts will follow the Accounts Payable section of this Manual.

## AGENCY CREDIT CARD ACCOUNTS

### Policy

Based on a thorough review of credit and purchase card companies, the Agency selected the US Bank *One Card* as the Agency's credit card. This card is attached to the agency's assets not an individuals, offers a no fee program that has online cardholder and limit management. The Executive Director, Program Directors/Managers, Supervisors and authorized staff are provided an Agency *One Card* in their name. Cards are authorized in various amounts based on ~~the following programmatic and business need~~ but ~~cannot-should not~~ exceed single purchase limits as outlined in the expenditure authorization limits policy without prior Program and Finance Director authorizations:

- Program staff ~~\$500.00~~1,000
- Executive Assistants ~~\$1000.00~~1,500
- ~~Program Managers and Supervisors~~ ~~\$5000.00~~10,000
- Agency Director and Program Directors \$15,000
- Executive Director ~~and Program Directors~~ ~~\$10000.00~~25,000.

Program Directors/Managers can request a temporary increased limit for a specific period of time. Charges are to be made for business-related expenses only.

### Authority

The Finance Director in coordination with the Executive Director authorizes positions that will be issued *One Cards*. Program Directors can request that a *One Card* be issued to additional staff as needed.

### Procedure

*One Card* requests are made to the Finance Director in writing from the Program Director. *One Card* charges are billed directly to the Agency monthly. ~~The Accounting Specialist will supply all card holders a colored envelope monthly to keep receipts in.~~ The Accounting Specialist will ~~send~~provide each card holder a statement of their charges monthly for reconciliation. Detailed receipts for each purchase are required.

*One Card* holders will indicate the general ledger account and grant and/or project management codes to be charged on each receipt and submit to their manager/supervisor for review and approval before submitting to the Finance Department. The specifications on authorized purchases are listed on a Letter of Understanding that is signed by the *One Card* recipients upon being issued their card.

Card holders will not charge personal expenses to the Agency's *One Card*. When, in the course of travel for training, a mixture of personal and employment expense is billed together, (e.g. on a hotel bill), all personal expenses on the bill will be paid directly at the time of check-out and subtracted from the bill before the Agency's *One Card* is used. If for any reason beyond the staff's control, there are personal charges made on the *One Card*, these charges will be reimbursed to the Agency immediately.

If staff travels with a companion not employed by the Agency, and additional costs are incurred for the companion, the difference will be paid directly at time of check-out and subtracted from the bill before the Agency's *One Card* is used.

Billings are paid by the due date to avoid interest charges following the Accounts Payable process in this Manual.

When a staff terminates, the *One Card* must be immediately returned to the Finance Department. Returned cards are cancelled and destroyed.

