



Finance Committee Meeting Packet

March 21, 2019; 1:30 pm

Cascades West Center
1400 Queen Avenue, SE
2nd Floor, Large Conference Room
Albany, OR 97322

Meeting locations are wheelchair accessible. If you need special assistance, please contact Oregon Cascades West Council of Governments at 541-967-8720, forty-eight (48) hours prior to the meeting.

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
March 21, 2019
1:30 pm**

Cascades West Center
1400 Queen Avenue SE
Albany, OR 97322

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

1. **Minutes of Previous Meetings** (*Treasurer Sharon Konopa*)
(1:30 – 1:35 pm)

Review of the January 17, 2019 Finance Committee minutes (Page 4).

ACTION: Motion to approve the minutes of the January 17, 2019 Finance Committee meeting.

2. **Financial Reports** (*Finance Director Sue Forty*)
(1:35 – 1:45 pm)

Finance Director Forty will review the Financial Reports and respond to questions (Page 6, Page 8).

ACTION: Information only.

3. **Other Business**
(1:45 – 1:50 pm)

4. **Adjournment**
(1:50 pm)

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MEETING MINUTES
January 17, 2019

MEMBERS: Mayor Sharon Konopa, Albany and Mayor Biff Traber, Corvallis.

STAFF: Executive Director Fred Abousleman; Deputy Director Rachael Maddock-Hughes; Finance Director Sue Forty; Community and Economic Development Phil Warnock; Senior and Disability Services Director Randi Moore; Community Services Program Jennifer Moore; and Administrative Assistant Janet Hughes.

VIDEO CONFERENCE: Mayor Dan Cutter, Waldport; and Eligibility Supervisor Dawn John.

GUESTS: Councilor Wayne Rieskamp, Lebanon.

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Mayor Sharon Konopa on January 17, 2019 at 1:24 pm at the Cascades West Center in Albany.

Chair Konopa inquired if there were enough present to qualify as a quorum. Deputy Director Rachael Maddock-Hughes said there was. After further discussion, Executive Director Fred Abousleman stated that for the next new election cycle (in two years), the OCWCOG Committees will be appointed at the last meeting in December or a Board Meeting will be held prior to the first Committee meeting to elect new members, as too many Committee members were lost due to local election results.

1. Minutes of Previous Meeting

Mayor Biff Traber motions to accept the December 6, 2018 Finance Committee meeting minutes. Mayor Dan Cutter seconded. Motion was passed unanimously.

2. Financial Report

Finance Director Sue Forty reported that all dues are in and will be reflected on the next report. The report covers the last period, not the current, which includes when the dues were received.

The final audit is still incomplete, but is expected to be finished in the next couple of days. She will let the Board know when it is completed.

Mayor Konopa remarked on how well Finance Director Forty has done with presenting the reports, she appreciates the color highlighting and how easy it is to read; she wanted to acknowledge and recognize her appreciation.

3. 2019 Member Dues

Executive Director Abousleman went over the document, the process, and how the numbers were calculated. There were no questions.

Executive Director Abousleman also talked about Board Special Projects and how anyone on the Board can bring up ideas and present them to the group. Right now, the only item is the *Regional Housing Project* and the Board has authorized \$25,000 taken in \$5,000 increments. He would like to see more items up for consideration.

Motion to accept 2019 membership dues as presented made by Mayor Cutter. Seconded by Mayor Traber. Motion passed unanimously.

4. **Other Business**

No other business to discuss.

5. **Adjournment**

Meeting adjourned at 1:32 pm.

Minutes recorded by Janet Hughes.



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M E M O R A N D U M

DATE: March 21, 2019
TO: OCWCOG Finance Committee
FROM: Sue Forty, Finance Director
RE: **OCWCOG Financial Update**

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending January 31, 2019 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2019 Budget	January YTD	Percentage YTD	Prior Year YTD
Dues	296,303.00	296,302.69	100.00%	99.29%
Contracts	2,337,560.00	924,014.58	39.53%	48.30%
Grants	265,169.00	90,028.50	33.95%	39.20%
Donations	282,000.00	102,638.01	36.40%	70.20%
State Revenue	1,865,511.00	563,143.19	30.19%	34.88%
Federal Revenue	13,128,129.00	6,104,341.33	46.50%	52.20%
Coordinated Care	7,379,243.00	3,442,301.25	46.65%	42.45%
Total Income (all line items)	39,844,382.46	13,729,579.96	34.46%	37.01%
Total Payroll Expense	14,397,620.00	7,595,147.62	52.75%	51.60%
Contract Expense	8,958,393.00	5,565,078.30	62.12%	56.10%
Indirect Expense	2,162,294.00	1,261,338.18	58.33%	58.33%
Maintenance & Repair	128,650.00	55,844.45	43.41%	30.27%
Supplies	132,180.00	78,528.50	59.41%	53.36%
Telephone	152,108.00	92,006.83	60.49%	40.76%
Travel / Training	364,686.00	165,430.81	45.36%	54.97%
Total Expense (all line items)	39,844,382.46	16,226,752.97	40.73%	41.71%
Net Gain / (Loss)		(2,497,173.01)		

Fiscal Year (FY) FY2018-2019 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2018-2019 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a loss because Beginning Balance numbers are not currently recorded. We will record these numbers in the financial system once the Annual Audit is complete.
- b. Contract revenue is low. Vacant positions and mid-year project start dates have directly reflected reimbursement-based contracts. The supplemental budget increased this by over \$300k, funding to be received over next three years.
- c. The supplemental budget was approved in July 2018 and is reflected in this report. Total Revenue and Total Expenses have been updated and will no longer match the Adopted Budget document FY2018-2019.
- d. Grant revenue is low. It is grant writing season and Staff are working on several requests.
- e. Donations revenue is low. The year-end direct solicitation mailing for *Meals on Wheels* will post in February 2019.
- f. State revenue contract percentages are low due to the programs being reimbursement based and are billed in the month after the expense is incurred. *OPI* Contact revenue is down due to .875 FTE Case Management vacancy. We have not grown the case load due to these vacancies. These positions have been filled.
- g. Federal revenue contract percentages are low due to the programs being reimbursement based and are billed in the month after the expense is incurred. *OAA* Contact revenue is down due to .875 FTE Case Management vacancy. We have not grown the case load due to these vacancies. These positions have been filled.

FY2018-2019 Financial Narrative (Personnel and Material & Supplies)

- a. Personnel Expense is down slightly. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant to ensure funding is utilized in the most equitable way. As of January 31, 2019, there were nine vacant positions that are being actively recruited.
- b. Contract expense is on budget.
- c. Indirect expenses are on budget. Indirect rates are charged to all program areas based on the number of Staff employed in each program, and are used to fund General Administration, Human Resources, Finance, and Technology Services.
- d. Maintenance and Repair expenses are low. Budgeted projects are being scheduled.
- e. The organization continues to monitor the implementation of the centralized purchasing program. Supply costs are on budget.
- f. Telephone and Travel are on budget. Training is a little low and will pick up as vacancies are filled and Staff seek additional training opportunities.

If you need additional information or clarification, please contact Finance Director Forty.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended January 31, 2019

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 58.33%

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 1,746.00	\$ -	0.00%	Beginning Balances will be populated after Annual Audit is complete.
000725	Beg Bal-Restrict for Contracts	\$ 1,719,599.00	\$ -	0.00%	
000735	Beg Bal-Restricted Reconcile	\$ 1,532,985.00	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 2,541,186.46	\$ -	0.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ -	0.00%	
000750	Beg Bal-Unrestricted	\$ 2,583,432.00	\$ -	0.00%	
000801	Dues	\$ 296,303.00	\$ 296,302.69	100.00%	
000802	Fees For Service	\$ 84,000.00	\$ 52,657.71	62.69%	
000803	Internal Transfer	\$ 2,153,610.00	\$ 1,263,185.61	58.65%	
000804	Miscellaneous Revenue	\$ 3,500.00	\$ 15,810.77	451.74%	
000805	Contract Revenue	\$ 2,337,560.00	\$ 924,014.58	39.53%	This budget line was increased by over \$300,000 based on the approved supplemental budget and will be used over the next three years.
000806	Grant Revenue	\$ 265,169.00	\$ 90,028.50	33.95%	It is grant writing season, staff are working on several requests.
000807	Donations	\$ 282,000.00	\$ 102,638.01	36.40%	
000808	Interest Revenue	\$ 232,211.00	\$ 194,802.98	83.89%	
000809	Transfers In	\$ 103,671.00	\$ 30,416.62	29.34%	The majority of transfers are done at year-end.
000812	Sponsorship	\$ 25,000.00	\$ 13,166.00	52.66%	
000819	Special Event Revenue	\$ -	\$ 22,221.10	0.00%	This account was created for special event expense.
000820	Program Meals Revenue	\$ 153,804.00	\$ 97,909.86	63.66%	
000822	Loan Packaging Fees	\$ 15,000.00	\$ 2,400.00	16.00%	Limited loans so far this year.
000823	Program Income	\$ 657,153.00	\$ 388,381.74	59.10%	
000824	Match	\$ 114,465.00	\$ 51,355.70	44.87%	Approved supplemental budget for <i>RSVP</i> matching funds, will be used for new award for <i>Senior Companion Program</i> next fiscal year.
000826	Borrowers Fees	\$ 1,500.00	\$ 1,016.27	67.75%	
000828	Service Fees	\$ 5,550.00	\$ 4,006.22	72.18%	
000829	Program Administration	\$ 132,055.00	\$ 69,479.83	52.61%	
000840	Veterans	\$ 105,166.00	\$ 26,619.12	25.31%	2nd quarter has been billed and will reflect in next report.
000841	Oregon Project Independence	\$ 1,120,978.00	\$ 393,393.26	35.09%	<i>OPI</i> is a reimbursement based program; positions have been filled and will reflect higher revenue next report.
000843	ODOT	\$ 639,367.00	\$ 143,130.81	22.39%	AAMPO & CAMPO had some staffing vacancies, revenue is reimbursement based.
000846	Coordinated Care	\$ 7,379,243.00	\$ 3,442,301.25	46.65%	
000860	Economic Development Admin	\$ 75,000.00	\$ 37,500.00	50.00%	
000862	Older Americans Act	\$ 1,150,854.00	\$ 551,999.00	47.96%	This is reimbursement based; vacant positions have been filled and should reflect higher revenue with next report.
000863	Title XIX	\$ 10,645,542.00	\$ 5,201,387.55	48.86%	
000864	Federal Senior Meals	\$ 388,072.00	\$ 190,132.20	48.99%	
000865	USDA	\$ 111,280.00	\$ 55,868.00	50.20%	

000867	Federal Match	\$	497,381.00	\$	60,137.58	12.09%	Program Match - Veterans match billed quarterly, Title XIX billed at year end.
000868	Environmental Protection Agenc	\$	200,000.00	\$	-	0.00%	
000869	Siletz Revenue	\$	5,000.00	\$	7,317.00	146.34%	Additional Tribal meals being served, budget adjustment may be needed.
000870	Federal Contracts	\$	55,000.00	\$	-	0.00%	
	REVENUE	\$	39,844,382.46	\$	13,729,579.96	34.46%	
000410	Leave Benefits	\$	492,088.00	\$	287,984.32	58.52%	
000420	Fringe Benefits	\$	804,599.00	\$	442,423.92	54.99%	
000421	Insurance Benefits	\$	2,724,808.00	\$	1,352,880.97	49.65%	
000425	PERS Benefits	\$	1,746,252.00	\$	910,434.81	52.14%	
000430	PERS Reserve	\$	92,039.00	\$	43,141.15	46.87%	
0001ED	Executive Director	\$	135,316.00	\$	82,367.61	60.87%	
0004DD	Deputy Director	\$	91,123.00	\$	60,530.57	66.43%	
0004PD	Program Director	\$	294,835.00	\$	172,633.78	58.55%	
0004SD	Services Director	\$	71,753.00	\$	45,098.61	62.85%	
0010PM	Program Manager	\$	66,278.00	\$	53,087.47	80.10%	Retired staff returned, working limited hours until program vacancies are filled.
0013PS	RSVP Supervisor	\$	610,808.00	\$	336,344.05	55.07%	
0016LO	Loan Officer	\$	71,603.00	\$	36,866.90	51.49%	
0019CA	Clerical Assistant	\$	32,342.00	\$	-	0.00%	Vacant position - being recruited now.
0019PM	Personnel Manager	\$	90,194.00	\$	36,087.07	40.01%	
0019TM	Technology Services Manager	\$	82,845.00	\$	49,193.53	59.38%	
0046CM	Case Manager	\$	1,915,810.00	\$	1,023,992.71	53.45%	
0053CC	Contracts Coordinator	\$	83,266.00	\$	36,077.68	43.33%	
0055CS	Clerical Supervisor	\$	51,347.00	\$	31,507.85	61.36%	
0058AP	Assistant Planner	\$	-	\$	19,329.66	0.00%	
0060AS	Accounting Specialist	\$	52,303.00	\$	28,360.13	54.22%	
0064ES	Eligibility Specialist	\$	1,024,702.00	\$	569,524.49	55.58%	
0064MM	Money Management Coord	\$	-	\$	11,497.36	0.00%	
0067EA	Executive Assistant	\$	50,028.00	\$	30,030.71	60.03%	
0070AC	Accounting Clerk II	\$	38,510.00	\$	24,606.25	63.90%	
0076AA	Administrative Assistant	\$	406,804.00	\$	182,604.78	44.89%	
0085CS	Clerical Specialist	\$	285,716.00	\$	110,173.80	38.56%	
0085WS	Workstation Support Specialist	\$	51,141.00	\$	29,875.19	58.42%	
013CDP	CED Planner II	\$	193,302.00	\$	24,913.42	12.89%	Position has vacated and hired at planner classification.
013MDR	MPO Director	\$	-	\$	2,427.42	0.00%	
013TSM	Transportation Manager	\$	79,207.00	\$	-	0.00%	Vacant position - being recruited now.
025NSS	Network Support Specialist	\$	77,178.00	\$	44,883.06	58.16%	
031CDP	CED Planner	\$	185,896.00	\$	101,367.12	54.53%	
034APS	Adult Protective Services Spec	\$	402,982.00	\$	234,929.77	58.30%	
037DTC	Diversion & Transition Coord	\$	189,222.00	\$	106,941.03	56.52%	
037LCM	Lead Case Manager	\$	271,626.00	\$	130,474.28	48.03%	
045ISS	Information Support Specialist	\$	64,774.00	\$	37,882.04	58.48%	

052ALO	Assistant Loan Officer	\$	28,015.00	\$	-	0.00%	Vacant position.
055SMS	Senior Meals Supervisor	\$	58,228.00	\$	28,661.43	49.22%	
055VSO	Veterans Service Officer	\$	49,510.00	\$	-	0.00%	Position recently filled.
060FMC	Facility Maint. Coordinator	\$	42,713.00	\$	28,120.57	65.84%	
061LES	Lead Eligibility Specialist	\$	31,987.00	\$	26,426.60	82.62%	STEPS coordinator hired at higher level than budgeted.
064ADR	ADRC Specialist	\$	226,610.00	\$	128,016.86	56.49%	
064ALW	License & Monitoring Spec	\$	73,480.00	\$	56,658.71	77.11%	
067CEA	Confidential Executive Assist	\$	91,940.00	\$	62,122.71	67.57%	
075LTB	Lead Trans Brokerage Spec.	\$	44,589.00	\$	24,862.53	55.76%	
075TBS	Transportation Brokerage Spec.	\$	415,042.00	\$	205,731.14	49.57%	
076CAA	Conf. Administrative Assistant	\$	-	\$	-	0.00%	
076IHA	In Home Assistant	\$	153,297.00	\$	99,631.73	64.99%	
082SMC	Senior Meals Coordinator	\$	44,389.00	\$	50,419.64	113.59%	Employee working out of class to cover critical work.
090RSM	Relief Site Manager	\$	18,917.00	\$	12,797.94	67.65%	
099EXH	Extra Hire	\$	93,426.00	\$	69,412.00	74.30%	
88MSM3	Meal Site Manager 3	\$	194,780.00	\$	111,812.25	57.40%	
	PERSONNEL	\$	14,397,620.00	\$	7,595,147.62	52.75%	
							Expenses year-to-date over budget
000504	Advertising	\$	19,850.00	\$	5,961.19	30.03%	
000506	Auto Expense	\$	12,500.00	\$	6,371.72	50.97%	
000510	Bank Charges	\$	17,700.00	\$	7,012.13	39.62%	
000513	Board/Comm/Meeting Expense	\$	41,050.00	\$	12,513.08	30.48%	
000516	Computer Maintenance	\$	132,970.00	\$	133,944.72	100.73%	Financial software one-time payment paid at beginning of FY2018-2019 and contracted equipment for member cities billed out by Tech.
000521	Contract Administration	\$	2,500.00	\$	1,042.00	41.68%	
000522	Contract Expense	\$	8,958,393.00	\$	5,565,078.30	62.12%	
000523	Admin Contract Expense	\$	500,000.00	\$	227,133.32	45.43%	
000525	Copying	\$	79,170.00	\$	38,195.79	48.25%	
000531	Dues and Memberships	\$	46,975.00	\$	29,122.22	62.00%	Some annual dues and memberships are paid at the beginning of the Fiscal Year.
000532	Equipment Expense	\$	3,800.00	\$	-	0.00%	
000533	Finance Indirect	\$	508,384.00	\$	296,557.36	58.33%	
000534	Indirect Expense	\$	1,007,183.00	\$	587,523.40	58.33%	
000535	Furniture & Fixtures	\$	17,400.00	\$	8,545.38	49.11%	
000537	Insurance	\$	64,977.00	\$	58,603.97	90.19%	One-time payment at the beginning of the Fiscal Year.
000540	Interest Expense	\$	17,620.00	\$	8,731.69	49.56%	USDA RDF loan payments.
000541	Loan Legal Expense	\$	2,000.00	\$	-	0.00%	
000542	Legal Services	\$	16,650.00	\$	10,242.00	61.51%	
000543	Licenses and Fees	\$	72,925.00	\$	55,013.64	75.44%	Annual service agreements and technology software agreements paid at beginning of year.
000546	Loan Fees	\$	1,000.00	\$	1,856.62	185.66%	Refunded excess loan payoff to borrower.
000549	Maintenance and Repair	\$	128,650.00	\$	55,844.45	43.41%	

000550	Marketing Expense	\$	5,750.00	\$	531.91	9.25%	
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	132,055.00	\$	69,479.83	52.61%	
000555	Postage	\$	63,100.00	\$	33,799.24	53.56%	
000558	Printing	\$	12,955.00	\$	6,122.15	47.26%	
000561	Rent	\$	656,745.00	\$	388,141.73	59.10%	
000564	Resource Reserve	\$	351,081.00	\$	30,068.79	8.56%	Match for all programs; not used until end of Fiscal Year.
000567	Supplies	\$	132,180.00	\$	78,528.50	59.41%	
000568	Stipend	\$	145,584.00	\$	57,382.61	39.42%	
000570	Technology Indirect	\$	646,727.00	\$	377,257.42	58.33%	
000573	Telephone	\$	152,108.00	\$	92,006.83	60.49%	
000575	Special Event Expense	\$	-	\$	13,157.33	0.00%	Special event expenditure (<i>CelebrateLBL</i> and <i>Tapas and Treasures</i>).
000576	Training	\$	118,086.00	\$	45,217.00	38.29%	
000577	Volunteer Recognition	\$	27,750.00	\$	10,463.17	37.71%	
000578	Meal Delivery Travel	\$	98,750.00	\$	36,080.06	36.54%	
000579	Travel	\$	147,850.00	\$	84,133.75	56.90%	
000580	Transfers Out	\$	70,000.00	\$	10,000.00	14.29%	
000582	Utilities	\$	70,000.00	\$	38,555.26	55.08%	
000583	Operating Contingency	\$	4,265,591.46	\$	-	0.00%	
000584	Janitorial	\$	53,692.00	\$	42,647.83	79.43%	New janitorial staff hired at price higher than budgeted amount.
000585	Unappropriated EFB for future	\$	5,479,491.00	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	24,284,692.46	\$	8,522,866.39	35.10%	
000595	Capital Purchase	\$	7,000.00	\$	35,092.29	501.32%	Replace two Heat Pumps, 50% down payment.
000596	Leasehold Improvement	\$	1,091,737.00	\$	20,000.00	1.83%	
	CAPITAL OUTLAY	\$	1,098,737.00	\$	55,092.29	5.01%	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	20,000.00	\$	10,313.34	51.57%	
	DEBT SERVICES		63333		53646.67	84.71%	
	EXPENSES	\$	39,844,382.46	\$	16,226,752.97	40.73%	
	NET GAIN/(LOSS)	\$	(39,039,783.46)	\$	(2,497,173.01)		



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