



Finance Committee Meeting Packet

March 16, 2023
1:30 pm - 2:00 pm

Attend In Person at Two Locations:

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

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

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee Meeting:
May 18, 2023 at 1:30 pm**

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



1400 Queen Ave SE • Suite 201 • Albany, OR 97322
(541) 967-8720 • FAX (541) 967-6123

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
March 16, 2023
1:30 – 2:00 pm**

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

[Join Teams Meeting](#)

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

NOTE: Please contact Meg Walker at 541.967.8630 or mwalker@ocwcog.org, no later than noon on Wednesday, March 15, 2023, to confirm your attendance.

1. **Welcome and Introductions** (*Chair, Commissioner Pat Malone*)
(1:30 – 1:35 pm)

2. **Public Comment** (*Chair, Commissioner Pat Malone*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair, Commissioner Pat Malone*)
(1:40 – 1:45 pm)

Approval of the January 19, 2023, Finance Committee minutes ([Page 3](#))

ACTION: Motion to approve Consent Calendar items.

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

Finance Director Nelson will review the Financial Reports and respond to questions. ([Page 5](#))

ACTION: Information only.

5. **Other Business** (*Chair, Commissioner Pat Malone*)
(1:50 – 1:55 pm)

6. **Adjournment** (*Chair, Commissioner Pat Malone*)
(1:55 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
January 19, 2023
Via In Person and Teams Video and Audio Conferencing**

Attendees: Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, Albany; and Mayor Chas Jones, Philomath.

Absent: **CHAIR:** Commissioner Pat Malone, Benton County, CWACTION; Mayor Dean Sawyer, Newport; Jan Molnar-Fitzgerald, DSAC; Mitzi Naucler, SSAC; and Jesse Oakley, TBAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Senior, Disability, and Community Services Program Director Randi Moore; Technology Services Director Jason Sele; Accounting Supervisor Brett Tieszen; Communications Officer Meg Walker; Executive Assistant Leah Snodgrass and HR Assistant Leigh Matthews Bock.

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Commissioner Claire Hall filling in for Chair Malone on January 19, 2023, at 1:32 pm via Teams Video and Audio Conferencing, and in-person attendees. Meeting attendees took turns introducing themselves.

2. Public Comment

No comment.

3. Consent Calendar

Mayor Jones moved to approve the Finance Committee meeting minutes from December 8, 2022. Mayor Johnson seconded the motion. With no objections, the minutes were voted upon and approved.

4. Financial Reports

Finance Director Nelson summarized the financial update provided in the Finance Committee meeting packet starting on page five (5). Finance Director Nelson added that she changed the format regarding percentages that were a reflection and comparison to the previous year. Finance Director Nelson acknowledged that is important to look at, but because money comes in at different times it was not reflecting a good comparison. For this report, Finance Director Nelson added a Fiscal Year End Projection column to the "snapshot" on the Financial Update with hopes that it will reflect fiscal year-end projections more accurately.

Mayor Jones stated he likes the new format. Commissioner Hall also added that she finds the format accessible and easy to read. Mayor Johnson said it is very user friendly.

5. Other Business

No other business was discussed.

6. Adjournment

Commissioner Hall adjourned the meeting at 1:43 p.m.

Meeting minutes taken by Leah Snodgrass.



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MEMORANDUM

DATE: March 16, 2023
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find our snapshot, and Consolidated Revenue and Expense Statement with FYE projections, based on draft financials for period ending February 28, 2023. Our projections consider what we currently believe we can accomplish through the end of this fiscal year (June 30, 2023) and include the budget adjustments approved by the Board in January. We do our best through discussion, planning and anticipation to forecast these values. But as always, these estimates are subject to change as the realities come to fruition.

The Senior Leadership team has already begun discussing what projects will end up shifting to next fiscal year as well as projecting staffing and funding opportunities for the budget build.

Overall accrued income is sound at the halfway mark. Our trend is stable to the end of the fiscal year. Beginning Balances will be entered at the conclusion of the audit process. I had not anticipated the same delay with this year's audit as we experienced in the past. But they are not immune to the labor market challenges that we face as well. Additionally it should be noted that the Governmental Accounting Standards Board (GASB) puts forth financial statement requirements which cause additional time to capture. Industry-wide there are delays and frustrations for all. I do not anticipate, however, missing the March 31st extension deadline. I am in consistent contact with the auditing staff encouraging a final document for review.

Personnel Expenses continue to adjust as we see positions filled and becoming vacant. Total expenses through February are ~57% of budgeted, which is 10% lower than where we would expect to be at this point. Current expenditures coupled with our anticipated expenses for the rest of the fiscal year show us landing at about 85% of budgeted. There are no red flags at this time.

The Materials and Supplies (minus Capital and Contingency) is 57% of budgeted for the year. We anticipate utilizing 95% of those expenses as they relate to service delivery. In Capital Expense, we will continue to move forward with exploring the cost of installing a backup generator at the Albany building supporting servers and security. Previously mentioned HVAC units have been ordered but are not anticipated to be installed/expended until fall. Those costs will be rolled forward to next fiscal year budget. Software implementation meetings for both Ride Line and GA Finance have begun. The next few months will be busy with learning, process improvement and problem solving.

Overall, while revenue projections are slightly less than budgeted, expenditures are trending even lower. There is an anticipation that we could end the year at under 75% of budget. We will continue to monitor and update these projections for the remainder of the fiscal year.

Please let me know if you have any questions.

	FY 2023 Budget	February 2023	Percentage	FYE Projection
Dues	342,387	332,105	97%	
Contract Revenue	3,906,360	852,970	22%	
Grant Revenue	336,494	282,709	84%	
Donations	200,500	114,233	57%	
State Revenue	2,792,567	966,722	35%	
Federal Revenue	17,904,799	12,145,118	68%	
Coordinated Care	9,500,000	5,656,058	60%	
Total Income (all line items)	\$ 59,594,832	\$ 23,558,410	40%	97%
Total Payroll Expense	\$ 21,188,032	\$ 12,039,352	57%	85%
Contract Expense	14,378,969	8,256,046	57%	
Indirect Expense	3,097,635	2,065,126	67%	
Maintenance & Repair	191,860	76,576	40%	
Supplies & Postage	134,269	75,233	56%	
Telephone	182,318	85,387	47%	
Travel / Training	312,720	170,121	54%	
Total Expense (all line items)	\$ 54,409,022	\$ 24,753,633	46%	73%

MEMBER GOVERNMENTS — **COUNTIES:** Benton, Lincoln, and Linn **CITIES:** Adair Village, Albany, Brownsville, Corvallis, Depoe Bay, Halsey, Harrisburg, Lebanon, Lincoln City, Millersburg, Monroe, Newport, Philomath, Siletz, Sodaville, Sweet Home, Tangent, Toledo, Waldport, Yachats **OTHER:** Confederated Tribes of Siletz Indians and Port of Newport

Consolidate Revenue and Expense Statement
Finance Committee Financial Report

For Period Ended February 28, 2023

Acct No	Description	Budget	YTD Bal	66.67%	Percent of budget to date	Projected FYE 2023
000710	Beg Bal-Restricted for Grants	\$ 15,000	\$ -	0.0%	Numbers will be finalized with audit	\$ 15,000
000725	Beg Bal-Restrict for Contracts	\$ 5,498,081	\$ -	0.0%	Numbers will be finalized with audit	\$ 5,400,000
000740	Beg Bal-Restricted for Other	\$ 3,088,563	\$ -	0.0%	Numbers will be finalized with audit	\$ 3,080,000
000745	Beg Bal-Restrict Reserve	\$ 5,906,076	\$ -	0.0%	Numbers will be finalized with audit	\$ 5,900,000
000750	Beg Bal-Unrestricted	\$ 4,617,513	\$ -	0.0%	Numbers will be finalized with audit	\$ 4,600,000
000801	Dues	\$ 326,083	\$ 316,290	97.0%		\$ 316,290
000813	Special Projects Dues	\$ 16,304	\$ 15,815	97.0%		\$ 15,815
000802	Fees For Service	\$ 131,600	\$ 56,765	43.1%		\$ 96,600
000803	Internal Transfer	\$ 3,102,636	\$ 2,065,091	66.6%		\$ 3,102,636
000804	Miscellaneous Revenue	\$ 25,000	\$ 25,348	101.4%		\$ 25,350
000805	Contract Revenue	\$ 3,906,360	\$ 852,970	21.8%		\$ 2,197,829
000806	Grant Revenue	\$ 336,494	\$ 282,709	84.0%		\$ 429,636
000807	Donations	\$ 200,500	\$ 114,233	57.0%		\$ 195,828
000808	Interest Revenue	\$ 455,000	\$ 327,080	71.9%		\$ 490,620
000809	Transfers In	\$ 418,398	\$ 290	0.1%	Will take place prior to year end	\$ 418,398
000819	Special Event Revenue	\$ 20,000	\$ -	0.0%		\$ -
000820	Program Meals Revenue	\$ 160,000	\$ 140,092	87.6%		\$ 210,138
000823	Program Income	\$ 691,308	\$ 460,643	66.6%		\$ 691,308
000824	Match	\$ 35,600	\$ 64,002	179.8%		\$ 137,700
000826	Borrowers Fees	\$ 7,000	\$ 537	7.7%		\$ 1,073
000827	Loan Packaging Fees	\$ 7,750	\$ 1,200	15.5%		\$ 2,400
000828	Service Fees	\$ 6,200	\$ 3,718	60.0%		\$ 6,373
000829	Program Administration	\$ 120,000	\$ 63,729	53.1%		\$ 109,251
000840	Veterans	\$ 114,000	\$ 57,122	50.1%		\$ 114,245
000841	Oregon Project Independence	\$ 1,045,000	\$ 421,375	40.3%		\$ 722,358
000842	OEDD/OECD	\$ 120,000	\$ -	0.0%		\$ 60,000
000843	ODOT	\$ 1,465,567	\$ 447,545	30.5%		\$ 745,616
000844	Dept. of Land Conservation Dev	\$ 48,000	\$ 40,680	84.8%		\$ 47,192
000846	Coordinated Care	\$ 9,500,000	\$ 5,656,058	59.5%		\$ 9,696,099
000848	CCO Metrics Income	\$ 305,000	\$ -	0.0%	Year-End reconciliation	\$ 305,000
000860	Economic Development Admin	\$ 75,000	\$ 37,500	50.0%		\$ 75,000
000862	Older Americans Act	\$ 1,223,000	\$ 820,645	67.1%		\$ 1,406,820
000863	Title XIX	\$ 15,751,799	\$ 10,690,297	67.9%		\$ 16,035,445
000864	Federal Senior Meals	\$ 650,000	\$ 496,529	76.4%		\$ 744,794
000865	USDA	\$ 95,000	\$ 50,969	53.7%		\$ 87,375

000867	Federal Match	\$ 101,000	\$ 44,474	44.0%		\$ 83,788
000869	Siletz Revenue	\$ 10,000	\$ 4,704	47.0%		\$ 9,792

REVENUE

\$ 59,594,832	\$ 23,558,410	39.5%	Overall YTD is reasonable and projections point to positive trend	\$ 57,575,769
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000410	Leave Benefits	\$ 738,009	\$ 439,773	59.6%		\$ 659,659
000420	Fringe Benefits	\$ 1,075,279	\$ 628,722	58.5%		\$ 943,083
000421	Insurance Benefits	\$ 3,724,429	\$ 2,068,809	55.5%		\$ 3,103,213
000425	PERS Benefits	\$ 3,224,583	\$ 1,852,635	57.5%		\$ 2,778,952
000430	PERS Reserve	\$ 242,484	\$ 64,907	26.8%		\$ 97,361
0001ED	Executive Director	\$ 163,922	\$ 111,856	68.2%		\$ 167,784
0004PD	Program Director	\$ 481,510	\$ 264,594	55.0%		\$ 396,891
0010PM	Program Manager	\$ 286,002	\$ 121,026	42.3%		\$ 181,539
0013PS	Program Supervisor	\$ 918,136	\$ 519,421	56.6%		\$ 779,131
0015QA	QA & Improvement Manager	\$ 51,656	\$ -	0.0%	Project Manager Mid-Year Hire	\$ -
0016LO	Loan Officer	\$ 71,368	\$ -	0.0%		\$ -
0019PM	Personnel Manager	\$ 115,985	\$ 76,378	65.9%		\$ 114,567
0022SA	Senior Accountant	\$ 40,000	\$ 13,937	34.8%		\$ 20,906
0046CM	Case Manager	\$ 2,971,415	\$ 1,682,599	56.6%		\$ 2,523,899
0053CC	Contracts Coordinator	\$ 122,728	\$ 64,776	52.8%		\$ 85,150
0055CS	Clerical Supervisor	\$ 269,074	\$ 180,857	67.2%		\$ 271,285
0058AP	Assistant Planner	\$ 114,927	\$ 60,333	52.5%		\$ 90,499
005PIO	Public Information Officer	\$ 72,747	\$ 50,426	69.3%		\$ 75,638
0060AS	Accounting Specialist	\$ 47,466	\$ 29,822	62.8%		\$ 44,733
0064ES	Eligibility Specialist	\$ 1,437,349	\$ 801,896	55.8%		\$ 1,202,844
0064MM	Money Management Coord	\$ 46,914	\$ 29,829	63.6%		\$ 44,743
0067EA	Executive Assistant	\$ 55,370	\$ 34,853	62.9%		\$ 52,280
0070AC	Accounting Clerk II	\$ 38,000	\$ 22,042	58.0%		\$ 33,063
0076AA	Administrative Assistant	\$ 478,431	\$ 335,524	70.1%		\$ 503,286
0076BO	Business Officer	\$ 68,968	\$ 44,085	63.9%		\$ 66,128
0085CS	Clerical Specialist	\$ 410,426	\$ 208,410	50.8%		\$ 312,614
0085SS	Software Support Specialist	\$ -	\$ 29,094	0.0%		\$ 43,642
0085WS	Workstation Support Specialist	\$ 86,364	\$ 2,363	2.7%		\$ 3,545
013TSM	Transportation Manager	\$ 87,237	\$ 40,304	46.2%		\$ 60,455
025NSS	Network Support Specialist	\$ 204,327	\$ 102,897	50.4%		\$ 154,346
031CDP	CED Planner	\$ 294,291	\$ 166,209	56.5%		\$ 249,313
034APS	Adult Protective Services Spec	\$ 877,727	\$ 502,489	57.2%		\$ 753,734
037DTC	Diversion & Transition Coord	\$ 275,149	\$ 179,928	65.4%		\$ 269,892
037LCM	Lead Case Manager	\$ 214,084	\$ 100,666	47.0%		\$ 150,999
045ISS	Information Support Specialist	\$ 66,371	\$ 31,487	47.4%		\$ 47,231
052ALO	Assistant Loan Officer	\$ 56,895	\$ 35,180	61.8%		\$ 52,770

055VSO	Veterans Service Officer	\$ 24,295	\$ 24,295	100.0%		\$ 24,295
060FMC	Facility Maint. Coordinator	\$ 65,930	\$ 36,083	54.7%		\$ 54,124
061LES	Lead Eligibility Specialist	\$ 62,165	\$ 40,644	65.4%		\$ 60,966
064ADR	ADRC Specialist	\$ 180,261	\$ 128,301	71.2%		\$ 192,451
064ALW	Asst. AFH Licensing Worker	\$ 125,240	\$ 79,565	63.5%		\$ 119,347
067CEA	Confidential Executive Assist	\$ 73,025	\$ 44,194	60.5%		\$ 66,291
073MRW	Medical Resource Worker	\$ 152,061	\$ 28,869	19.0%		\$ 43,304
075LTB	Lead Trans Brokerage Spec.	\$ -	\$ 35,102	0.0%		\$ 52,653
075TBS	Transportation Brokerage Spec.	\$ 342,564	\$ 238,058	69.5%		\$ 357,087
076CSA	Case Aide	\$ 211,618	\$ 124,376	58.8%		\$ 186,565
076IHA	In Home Assistant	\$ 185,100	\$ 146,804	79.3%		\$ 220,207
082SMC	Senior Meals Coordinator	\$ 44,520	\$ 49,254	110.6%		\$ 73,881
090RSM	Relief Site Manager	\$ 39,940	\$ 20,930	52.4%		\$ 31,395
88MSM3	Meal Site Manager	\$ 251,690	\$ 144,751	57.5%		\$ 217,126
					56.8% Trending under budget current and FYE projections	
	PERSONNEL	\$ 21,188,032	\$ 12,039,352			\$ 18,034,867
000504	Advertising	\$ 37,595	\$ 13,395	35.6%		\$ 22,963
000506	Auto Expense	\$ 17,000	\$ 1,372	8.1%		\$ 2,352
000510	Bank Charges	\$ 13,900	\$ 9,555	68.7%		\$ 16,380
000513	Board/Comm/Meeting Expense	\$ 37,250	\$ 19,367	52.0%		\$ 33,200
000516	Computer Maintenance	\$ 348,400	\$ 118,271	33.9%		\$ 340,000
000521	Contract Administration	\$ 1,500	\$ 2,074	138.3%		\$ 3,555
000522	Contract Expense	\$ 14,378,969	\$ 8,256,046	57.4%		\$ 14,153,222
000523	CEP Contract	\$ 600,000	\$ 263,826	44.0%		\$ 452,273
000525	Copying	\$ 44,465	\$ 25,203	56.7%		\$ 43,206
000531	Dues and Memberships			75.2%	One-time payments made annually as renewals are received	\$ 78,000
		\$ 78,440	\$ 59,026			
000532	Equipment Expense	\$ 1,000	\$ -	0.0%		\$ -
000533	Finance Indirect	\$ 874,506	\$ 583,003	66.7%		\$ 874,505
000534	Indirect Expense	\$ 1,247,625	\$ 831,751	66.7%		\$ 1,247,626
000535	Furniture & Fixtures	\$ 119,800	\$ 2,175	1.8%		\$ 10,000
000537	Insurance	\$ 82,604	\$ 59,952	72.6%		\$ 89,928
000540	Interest Expense	\$ 20,000	\$ 11,877	59.4%		\$ 20,361
000542	Legal Services	\$ 105,000	\$ 910	0.9%		\$ 30,560
000543	Licenses and Fees	\$ 304,383	\$ 205,608	67.5%		\$ 305,000
000546	Loan Fees	\$ 15,000	\$ 637	4.2%		\$ 1,093
000549	Maintenance and Repair	\$ 94,000	\$ 27,940	29.7%		\$ 47,896
000550	Marketing Expense	\$ 3,500	\$ -	0.0%		\$ -
000551	Other Operating	\$ -	\$ 385	0.0%		\$ 660
000553	Loan Admin Exp	\$ 150,000	\$ 60,902	40.6%		\$ 104,404

000555	Postage	\$ 56,511	\$ 26,669	47.2%		\$ 40,004	
000558	Printing	\$ 19,250	\$ 7,920	41.1%		\$ 13,578	
000561	Rent	\$ 681,669	\$ 473,919	69.5%		\$ 710,879	
000564	Resource Reserve	\$ 60,000	\$ 22,237	37.1%		\$ 38,121	
000567	Supplies	\$ 77,758	\$ 48,564	62.5%		\$ 72,846	
000568	Stipend	\$ 139,008	\$ 43,329	31.2%		\$ 74,278	
000570	Technology Indirect	\$ 975,504	\$ 650,372	66.7%		\$ 975,558	
000573	Telephone	\$ 182,318	\$ 85,387	46.8%		\$ 146,378	
000575	Special Event Expense	\$ 20,000	\$ -	0.0%		\$ -	
000576	Training	\$ 128,400	\$ 55,718	43.4%		\$ 83,577	
000577	Volunteer Recognition	\$ 23,970	\$ 20,936	87.3%		\$ 23,000	
000578	Volunteer Travel/Mileage	\$ 53,000	\$ 28,820	54.4%		\$ 49,406	
000579	Travel	\$ 131,320	\$ 85,583	65.2%		\$ 128,374	
000582	Utilities	\$ 67,677	\$ 33,623	49.7%		\$ 57,639	
000584	Janitorial	\$ 97,860	\$ 48,636	49.7%		\$ 83,376	
	MATERIALS AND SUPPLIES	\$ 21,289,182	\$ 12,184,990	57.2%	Trending under budget current and FYE projections	\$ 20,374,198	
000580	Transfers Out	\$ 423,398	\$ -	0.0%	Will take place prior to FYE	\$ 314,398	
000583	Operating Contingency	\$ 10,491,290	\$ -	0.0%		\$ -	
	TRANSFERS AND CONTINGENCY	\$ 10,914,688	\$ -	0.0%		\$ 314,398	
000595	Capital Purchase	\$ 951,120	\$ 519,878	54.7%		\$ 950,000	
000596	Leasehold Improvement	\$ 66,000	\$ 9,413	14.3%		\$ 60,000	
	CAPITAL OUTLAY	\$ 1,017,120	\$ 529,291	52.0%		\$ 1,010,000	
	EXPENSE	\$ 54,409,022	\$ 24,753,633	45.5%	Trending under budget current and FYE projections	\$ 39,733,463	73%
						\$ 17,842,306	