



# Finance Committee Meeting Packet

March 17, 2022  
1:00 pm - 2:00 pm

Zoom Video Conference  
[\*Click Here to Join\*](#)

**Next Finance Committee  
Meeting: May 19, 2022 at 1:00 pm**

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*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](mailto: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

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA  
March 17, 2022  
1:00 – 2:00 pm**

[Join Zoom Meeting](#)

Meeting ID: 899 8718 6210

Passcode: 358230

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

**NOTE:** Please contact Leah Snodgrass at 541.967.8720 or [lsnodgrass@ocwcog.org](mailto:lsnodgrass@ocwcog.org), no later than noon on Wednesday, March 16th, to confirm your attendance.

1. **Welcome and Introductions** *(Chair, Commissioner Pat Malone)*  
(1:00 – 1:05 pm)

2. **Public Comment** *(Chair, Commissioner Pat Malone)*  
(1:05 – 1:10 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** *(Chair, Commissioner Pat Malone)*  
(1:10 – 1:15 pm)

Review of the January 20, 2022, Finance Committee minutes. [\(Page 3\)](#)

**ACTION: Motion to approve the minutes of the January 20, 2022, Finance Committee Meeting.**

4. **Financial Reports** *(Finance Director Marit Nelson)*  
(1:15 – 1:30 pm)

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

**ACTION: Information only.**

5. **Other Business**  
(1:30 – 1:35 pm)

6. **Adjournment**  
(1:35 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
January 20, 2022  
Via Zoom Video and Audio Conferencing**

**Attendees:** Commissioner Claire Hall, Lincoln County; **CHAIR:** Commissioner Pat Malone, Benton County; Mayor Jim Lepin, Millersburg; Mayor Dean Sawyer, Newport; Councilor Alan Rowe, Adair Village; and Mitzi Naucler, SSAC.

**Absent:** Commissioner Roger Nyquist, CWACT; Commissioner Sherrie Sprenger, Linn County; Mayor Chas Jones, Philomath; Lee Lazaro, DSAC; and Britny Chandler, TBAC.

**Staff:** Executive Director, Ryan Vogt; Finance Director, Marit Nelson; and Executive Assistant, Leah Snodgrass

**1. Welcome and Introductions**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair Malone on January 20, 2022, at 1:03 pm via Zoom Video and Audio Conferencing.

**2. Public Comment**

No comment.

**3. Approval of Previous Meeting Minutes**

Mayor Lepin moved to approve the meeting minutes from the July 15, 2021, and December 9, 2021, Finance Committee Meetings. Mayor Sawyer seconded the motion. Miss Naucler abstained because she was not on the Finance Committee at the time the minutes were taken. 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 that starts on page eight (8). A few items Finance Director Nelson pointed out in the detail report was the federal match for \$269,000 that was pending for prior year adjustment, would happen in the December close. The next meeting will show the updated numbers. Additionally, advertising and marketing show an increase due to the Veterans Services and Human Resources doing more than anticipated advertising for programs and hiring. The adjustments will be reflected in the supplemental budget.

Chair Malone asked for clarification on when OCWCOG fiscal year starts. Finance Director Nelson answered on July first. Chair Malone pointed out we are five (5) months into the year and have done 25% of the spending, and that looks like a normal trend. Finance Director Nelson affirmed Chair Malone's observation. Chair Malone asked if the "pennies" can be removed from the statement to help limit the digits to track the amounts better, and Finance Director Nelson agreed to remove the decimal places from the spreadsheets.

**5. Membership Dues for Fiscal Year 2022-2023**

Executive Director Vogt mentioned OCWCOG recently discovered the town of Scio has ended their membership, but there was no record of the termination. Executive Director Vogt has a meeting with the City Manager Ginger Allen to learn why Scio moved in that direction.

Finance Director Nelson summarized the membership dues as provided in the packet starting on page fifteen (15). Finance Director Nelson pointed out the change in the Seattle Consumer Price Index (CPI-U) and relates it to the increase in people moving during the Covid pandemic, which in return fluctuates the population for the calculation.

Chair Malone pointed out a potential calculation error. Chair Malone stated the \$13,255 total in increased dues did not equal 6.5% of the dues total and wondered why it did not balance. Executive Director Vogt stated the special projects and transportation funds lock at \$25,000 and are immune to the Seattle CPI-U. Finance Director Nelson at this time was unable to provide a more descriptive breakdown for the Seattle CPI-U figure but assured the Committee the calculations were correct. Executive Director Vogt requested the Finance Committee consider moving this document to the Full Board for adoption with the promise to provide the breakdown in the next half hour, or if they don't feel comfortable with the calculation, it can be revisited at the next Committee meeting.

Mayor Lepin moved to approve the Membership Dues for the Fiscal Year 2022-2023. Commissioner Hall seconded the motion. With no objections, the Membership Dues were voted upon and approved to be moved to the Full Board for adoption.

**6. Other Business**

No other business was discussed.

**7. Adjournment**

Chair Malone adjourned the meeting at 1:36 p.m.

*Meeting minutes taken by Leah Snodgrass.*



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**MEMORANDUM**

**DATE:** March 17, 2022  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** OCWCOG Financial Update

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending January 31, 2022, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

**Snapshot by Major Line Item**

	<b>FY 2022 Budget</b>	<b>JAN YTD</b>	<b>Percentage YTD</b>	<b>Prior Year YTD</b>
Dues	330,506	304,270	92.1%	66.59%
Contracts	3,689,616	2,732,940	74.9%	43.95%
Grants	216,800	102,354	47.2%	43.7%
Donations	250,500	110,069	43.9%	74.6%
State Revenue	2,217,311	1,022,766	46.1%	41.7%
Federal Revenue	17,456,097	10,441,222	59.8%	50.9%
Coordinated Care	9,098,188	5,735,671	63.0%	52.1%
<b>Total Income (all line items)</b>	<b>\$ 52,545,163</b>	<b>\$ 22,778,095</b>	<b>43.3%</b>	<b>25.86%</b>
<b>Total Payroll Expense</b>	<b>\$ 19,839,492</b>	<b>\$ 9,868,731</b>	<b>49.7%</b>	<b>49.8%</b>
Contract Expense	12,877,243	5,968,282	46.3%	47.6%
Indirect Expense	2,572,175	1,500,400	58.3%	58.3%
Maintenance & Repair	103,000	27,453	26.7%	67.6%
Supplies	97,050	32,362	33.3%	46.4%
Telephone	155,775	82,213	53.4%	49.0%
Travel / Training	221,550	55,204	35.4%	10.8%
<b>Total Expense (all line items)</b>	<b>\$ 52,545,163</b>	<b>\$ 21,913,800</b>	<b>41.7%</b>	<b>38.3%</b>
<b>Net Gain / (Loss)</b>		<b>\$ 864,295</b>		

## **Fiscal Year (FY) FY2021-2022 Financial Narrative (Revenue)**

- a. Net/Gain (Loss): The current value for Net Gain/(Loss) is not accurate. Beginning Balance numbers will be recorded when the annual audit is completed. The single audit is nearing completion, so we expect draft audit to be received in the coming weeks.
- b. Member dues are billed out at the beginning of the fiscal year. Reminder statements were emailed to all outstanding members just after the new year. Three statements were still outstanding as of the end of January 2022.
- c. Contract revenue is high due to two (2) large contracts from Oregon Department of Transportation (ODOT) for both Corvallis Area Metropolitan Planning Organization (CAMPO) and Albany Area Metropolitan Planning Organization (AAMPO). As noted previously, these year-to-date percentages are leveling out over the course of the fiscal year.
- d. Grant revenue is back on target, ahead of trend for last fiscal year.
- e. Donations revenue was increased by a Meals on Wheels campaign that went out before the end of December. The trend is down from last fiscal year, but we are seeing steady receipts.
- 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. We are ahead of trend for last year and there are no red flags.
- g. Federal revenue contract percentages are on track and trending higher than last fiscal year.

## **FY2021-2022 Financial Narrative (Personnel and Material & Supplies)**

- a. Personnel Expense is down slightly from trend but similar to prior year.
- b. Contract expense is down slightly but similar to prior year YTD so no red flags currently.
- 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 expense still remains low. We are struggling with contractor availability, timing, supplies, etc. We are working through our plans and finishing projects as quickly as we are able.
- e. Supply costs remain low, and we continue to monitor. Many staff are opting for telework on a consistent basis. We anticipate this change in working will continue.
- f. Telephone is on budget.
- g. Training and Travel continues to be low, but in-person training and teleconferences are on the calendar this spring. Teleworking has significantly reduced mileage reimbursements.

Overall, total income is trending higher than total expenses and the trends are falling in a similar pattern to previous years. All things remaining consistent, we should have a stable spring and realize a surplus for the fiscal year. If you need additional information or clarification, please contact Finance Director Nelson.

# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

For Period Ended January 31, 2022

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date:

58.3%

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants			0.0%	
		\$ 1,713	\$ -		Balances will be adjusted and finalized with supplemental budget and audit completion
000725	Beg Bal-Restrict for Contracts			0.0%	
		\$ 3,446,916	\$ -		Balances will be adjusted and finalized with supplemental budget and audit completion
000740	Beg Bal-Restricted for Other			0.0%	
		\$ 3,617,322	\$ -		Balances will be adjusted and finalized with supplemental budget and audit completion
000745	Beg Bal-Restrict Reserve			0.0%	
		\$ 930,000	\$ -		Balances will be adjusted and finalized with supplemental budget and audit completion
000750	Beg Bal-Unrestricted			0.0%	
		\$ 6,992,851	\$ -		Balances will be adjusted and finalized with supplemental budget and audit completion
000801	Dues			92.1%	
		\$ 330,506	\$ 304,270		Three agency dues outstanding as of 1/2022
000802	Fees For Service			42.0%	
		\$ 140,500	\$ 58,964		
000803	Internal Transfer			58.2%	
		\$ 2,577,114	\$ 1,500,865		
000804	Miscellaneous Revenue			0.0%	
		\$ -	\$ 1,606		
000805	Contract Revenue			74.9%	Two (2) large front loaded contracts.
		\$ 3,648,936	\$ 2,732,940		
000806	Grant Revenue			47.2%	
		\$ 216,800	\$ 102,354		
000807	Donations			43.9%	
		\$ 250,500	\$ 110,069		Donation campaign in December is doing well
000808	Interest Revenue			44.9%	Low prime interest rate
		\$ 266,756	\$ 119,767		
000809	Transfers In			0.0%	This will be adjusted with supplemental and reserve savings adjustments
		\$ 10,000			
000813	Special Projects			96.7%	
		\$ 15,738	\$ 15,213		
000819	Special Event Revenue			0.0%	
		\$ 20,000	\$ -		
000820	Program Meals Revenue			77.4%	Meal sites active again. Regaining ground from prior year
		\$ 160,000	\$ 123,879		
000822	Loan Packaging Fees			102.8%	This is based on loan closing fee. This will vary throughout the year.
		\$ 4,000	\$ 4,110		

000823	Program Income	\$	711,153	\$	415,103	58.4%	
000824	Match	\$	48,000	\$	28,360	59.1%	
000826	Borrowers Fees					<b>132.5%</b>	
		\$	3,000	\$	3,976		Usage dependent. Activity means good things
000828	Service Fees	\$	5,000	\$	3,142	62.8%	
000829	Program Administration					35.9%	Removed an A/R for over bill in the previous year. Will affect all year
		\$	150,000	\$	53,817		
000840	Veterans	\$	114,489	\$	57,245	50.0%	
000841	Oregon Project Independence	\$	990,000	\$	560,089	56.6%	
000843	ODOT					<b>36.4%</b>	Billing is reimbursement based, one month behind.
		\$	1,112,822	\$	405,432		
000846	Coordinated Care	\$	9,098,188	\$	5,735,671	63.0%	
000848	CCO Metrics Income					0.0%	Must meet metrics to receive revenue. New funding with supplemental
		\$	242,500	\$	-		
000860	Economic Development Admin	\$	425,000	\$	67,500	<b>15.9%</b>	Expecting to accrue during fiscal year.
000862	Older Americans Act	\$	1,300,000	\$	549,220	42.2%	
000863	Title XIX	\$	14,578,791	\$	9,057,285	62.1%	
000864	Federal Senior Meals	\$	800,000	\$	390,541	48.8%	
000865	USDA	\$	95,000	\$	51,477	54.2%	
000867	Federal Match					547.2%	Includes \$269,000 for prior year June 2021. Will be adjusted with audit
		\$	49,306	\$	269,818		
000868	Environmental Protection Agenc	\$	200,000	\$	51,480	25.7%	
000869	Siletz Revenue	\$	8,000	\$	3,902	48.8%	
	<b>REVENUE</b>	<b>\$</b>	<b>52,545,163</b>	<b>\$</b>	<b>22,778,095</b>	<b>43.3%</b>	
							<b>Expenses year-to-date over budget</b>
000410	Leave Benefits	\$	686,714	\$	353,058	51.4%	
000420	Fringe Benefits	\$	1,067,164	\$	547,348	51.3%	
000421	Insurance Benefits	\$	3,439,490	\$	1,710,123	49.7%	
000425	PERS Benefits	\$	3,015,699	\$	1,553,663	51.5%	
000430	PERS Reserve	\$	224,846	\$	55,082	24.5%	
0001ED	Executive Director	\$	155,070	\$	91,297	58.9%	
0004PD	Program Director	\$	506,620	\$	235,014	46.4%	
0010PM	Program Manager	\$	164,267	\$	53,368	32.5%	Vacant Position
0013PS	Program Supervisor	\$	906,865	\$	474,972	52.4%	
0019PM	Personnel Manager	\$	105,817	\$	62,057	58.6%	
0046CM	Case Manager	\$	2,686,844	\$	1,305,935	48.6%	
0053CC	Contracts Coordinator	\$	91,304	\$	62,512	68.5%	
0055CS	Clerical Supervisor	\$	195,875	\$	111,299	56.8%	

0058AP	Assistant Planner	\$	57,941	\$	98,516	170.0%	Labor Allocation Error to be corrected
005PIO	Public Information Officer	\$	111,063	\$	17,556	15.8%	Vacant Position
0060AS	Accounting Specialist	\$	39,623	\$	28,330	71.5%	
0064ES	Eligibility Specialist	\$	1,349,473	\$	674,822	50.0%	
0064MM	Money Management Coord	\$	50,478	\$	24,813	49.2%	
0067EA	Executive Assistant	\$	26,532	\$	32,248	121.5%	Labor Allocation Error to be corrected
0070AC	Accounting Clerk II	\$	55,081	\$	33,195	60.3%	
0076AA	Administrative Assistant	\$	469,928	\$	178,662	38.0%	
0076BO	Business Officer	\$	62,916	\$	35,839	57.0%	
0085CS	Clerical Specialist	\$	349,811	\$	155,354	44.4%	
0085WS	Workstation Support Specialist	\$	55,617	\$	46,428	83.5%	Labor Allocation corrected with supplemental budget
013SLO	Senior Loan Officer	\$	84,007	\$	40,649	48.4%	
013TSM	Transportation Manager	\$	82,927	\$	43,392	52.3%	
025NSS	Network Support Specialist	\$	146,441	\$	44,813	30.6%	
031CDP	CED Planner	\$	304,386	\$	101,137	33.2%	
034APS	Adult Protective Services Spec	\$	895,112	\$	473,429	52.9%	
037DTC	Diversion & Transition Coord	\$	201,122	\$	111,065	55.2%	
037LCM	Lead Case Manager	\$	227,501	\$	111,959	49.2%	
045ISS	Information Support Specialist	\$	57,530	\$	59,926	104.2%	Labor Allocation Error to be corrected
052ALO	Assistant Loan Officer	\$	37,620	\$	27,112	72.1%	
055SMS	Senior Meals Supervisor	\$	48,165	\$	30,722	63.8%	
055VSO	Veterans Service Officer	\$	44,634	\$	30,725	68.8%	
060FMC	Facility Maint. Coordinator	\$	52,425	\$	30,482	58.1%	
061LES	Lead Eligibility Specialist	\$	57,080	\$	32,675	57.2%	
064ADR	ADRC Specialist	\$	243,569	\$	97,340	40.0%	
064ALW	Asst. AFH Licensing Worker	\$	125,000	\$	67,893	54.3%	
067CEA	Confidential Executive Assist	\$	46,320	\$	24,066	52.0%	
073MRW	Medical Resource Worker	\$	42,773	\$	24,600	57.5%	
075LTB	Lead Trans Brokerage Spec.	\$	49,474	\$	27,405	55.4%	
075TBS	Transportation Brokerage Spec.	\$	358,576	\$	168,275	46.9%	
076IHA	In Home Assistant	\$	437,000	\$	185,135	42.4%	
082SMC	Senior Meals Coordinator	\$	40,885	\$	23,663	57.9%	
090RSM	Relief Site Manager	\$	25,000	\$	12,439	49.8%	
099EXH	Extra Hire	\$	162,405	\$	44,356	27.3%	
88MSM3	Meal Site Manager 3	\$	194,502	\$	113,983	58.6%	

<b>PERSONNEL</b>		<b>\$</b>	<b>19,839,492</b>	<b>\$</b>	<b>9,868,731</b>	<b>49.7%</b>	Overall, trending below budget
000504	Advertising	\$	35,590	\$	13,228	37.2%	
000506	Auto Expense	\$	17,000	\$	1,668	9.8%	
000510	Bank Charges	\$	15,175	\$	7,162	47.2%	
000513	Board/Comm/Meeting Expense	\$	32,750	\$	1,595	4.9%	
000516	Computer Maintenance	\$	179,530	\$	58,292	32.5%	
000521	Contract Administration	\$	1,500	\$	849	56.6%	
000522	Contract Expense	\$	12,877,243	\$	5,968,282	46.3%	
000523	Admin Contract Expense	\$	500,000	\$	315,530	63.1%	
000525	Copying	\$	62,500	\$	15,526	24.8%	
000531	Dues and Memberships	\$	33,115	\$	11,775	35.6%	
000532	Equipment Expense	\$	1,000	\$	-	0.0%	
000533	Finance Indirect	\$	568,185	\$	331,441	58.3%	
000534	Indirect Expense	\$	1,198,046	\$	698,860	58.3%	
000535	Furniture & Fixtures	\$	56,578	\$	8,432	14.9%	
000537	Insurance	\$	76,763	\$	72,579	94.5%	Annual Insurance payment
000540	Interest Expense	\$	16,000	\$	7,225	45.2%	
000541	Loan Legal Expense	\$	50	\$	-	0.0%	
000542	Legal Services	\$	58,500	\$	4,297	7.3%	
000543	Licenses and Fees	\$	242,160	\$	123,982	51.2%	
000546	Loan Fees						
		\$	3,100	\$	6,499	209.6%	Business Lending is processing more loans than budgeted. Revenue reflects similar
000549	Maintenance and Repair	\$	103,000	\$	27,453	26.7%	
000550	Marketing Expense	\$	4,150	\$	2,809	67.7%	
000551	Taxes	\$	2,500	\$	-	0.0%	
000553	Loan Admin Exp	\$	150,000	\$	52,179	34.8%	
000555	Postage	\$	47,920	\$	21,113	44.1%	
000558	Printing	\$	21,050	\$	4,282	20.3%	
000561	Rent	\$	735,039	\$	425,871	57.9%	
000564	Resource Reserve	\$	30,000	\$	409	1.4%	
000567	Supplies	\$	97,050	\$	32,362	33.3%	
000568	Stipend	\$	147,072	\$	63,522	43.2%	
000570	Technology Indirect	\$	805,944	\$	470,099	58.3%	
000573	Telephone	\$	155,775	\$	83,213	53.4%	

000575	Special Event Expense	\$	20,000	\$	-	0.0%	
000576	Training	\$	108,700	\$	24,002	22.1%	
000577	Volunteer Recognition	\$	22,500	\$	12,748	56.7%	
000578	Meal Delivery Travel	\$	53,000	\$	19,392	36.6%	
000579	Travel	\$	112,850	\$	31,202	27.6%	
000580	Transfers Out	\$	3,072,621	\$	3,047,495	99.2%	One time supplemental adjustments
000582	Utilities	\$	65,000	\$	30,681	47.2%	
000583	Operating Contingency	\$	9,268,391	\$	-	0.0%	
000584	Janitorial	\$	92,600	\$	47,727	51.5%	
000585	Unappropriated EFB for future	\$	1,131,841	\$	-	0.0%	
	<b>MATERIALS AND SUPPLIES</b>	<b>\$</b>	<b>32,221,788</b>	<b>\$</b>	<b>12,043,780</b>	<b>37.4%</b>	Overall, trending under budget
000595	Capital Purchase	\$	283,000	\$	-	0.0%	
000596	Leasehold Improvement	\$	152,393	\$	-	0.0%	
	<b>CAPITAL OUTLAY</b>	<b>\$</b>	<b>435,393</b>	<b>\$</b>	<b>-</b>	<b>0.0%</b>	
000598	Principal Payment					0.0%	
		\$	43,333	\$	-		Last payment on Albany building made on 3/1
000599	Interest Expense	\$	5,157	\$	1,289	25.0%	
	<b>DEBT SERVICES</b>	<b>\$</b>	<b>48,490</b>	<b>\$</b>	<b>1,289</b>	<b>2.7%</b>	
	<b>EXPENSE</b>	<b>\$</b>	<b>52,545,163</b>	<b>\$</b>	<b>21,913,800</b>	<b>41.7%</b>	Overall, trending under budget
	<b>NET (GAIN/LOSS)</b>						Overall trend is solid, projecting year end surplus
		\$	-	\$	864,295	1,481,649	