



Finance Committee Meeting Packet

September 19, 2019, 11:00 am

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

**Next Finance Committee Meeting:
December 5, 2019 at 1:00 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.

This page is intentionally left blank.



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
September 19, 2019
11:00 am**

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 July 18, 2019 Finance Committee minutes (Page 4).

ACTION: Motion to approve the minutes of the July 18, 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)

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@ocwcoq.org, forty-eight (48) hours prior to the meeting.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE Minutes
July 18, 2019; 1:30 pm

MEMBERS: Mayor Sharon Konopa, Albany; Mayor Biff Traber, Corvallis; Mayor Jim Lepin, Millersburg; Commissioner Pat Malone, Benton County; and Commissioner Annabelle Jaramillo, Benton County and Cascades West Area Commission on Transportation Chair.

VIA PHONE: Mayor Dann Cutter, Waldport.

OCWCOG STAFF: Executive Director Fred Abousleman; Finance Director Sue Forty; Senior and Disability Services Director Randi Moore; Community Services Program Director Jennifer Moore; Community and Community and Economic Development (CED) Director Phil Warnock; and CED Executive Administrative Assistant Emma Chavez.

The OCWCOG's Finance Committee Meeting was called to order by Chair Biff Traber at 1:31 pm at the Cascades West Center in Albany.

1. Minutes of Previous Meeting

Mayor Jim Lepin made a motion to approve the minutes of the May 16, 2019 OCWCOG Finance Committee minutes. Commissioner Annabelle Jaramillo seconded. Motion passed unanimously.

2. Financial Reports

OCWCOG Finance Director Sue Forty advised that everything seems to be about the same as last month, and that OCWCOG is starting to bill on contracts.

Chair Traber noted that the billing is more delayed than last year. Finance Director Forty advised that some of this has to do with contracts that the OCWCOG has yet to bill.

OCWCOG Director Fred Abousleman added that early in the year the Community and Economic Development (CED) Department was working with a reduced planning staff to bill to the contracts; however, there has been an increase in staffing, and those numbers should rapidly increase.

Mayor Sharon Konopa questioned if OCWCOG outsources its janitorial staff. Finance Director Forty advised that OCWCOG does outsource the janitorial staff for all three of its buildings. She stated that OCWCOG decided not to hire a person to do the work due to workers comp liabilities.

Mayor Konopa asked if OCWCOG had reached out to rehabilitation services. Finance Director Forty advised that OCWCOG does this during every contract renewal.

Chair Traber stated that on the summary reports the contract expense is at 100% and he questioned why. Finance Director Forty stated that this is due to the contracts to member jurisdictions for which OCWCOG pays upfront and then bills them for. CED Director Phil Warnock advised that OCWCOG is working on shared services to help mitigate the cost.

Chair Traber stated that the budget looks to be in good standing for the new Fiscal Year.

3. **Other Business:**

None

4. **Adjournment**

No further business. The meeting was adjourned at 1:38 pm.

Meeting minutes were taken by Emma Chavez.



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

M E M O R A N D U M

DATE: September 19, 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 June 30, 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	June Year-End	Percentage FYE	Prior Year FYE
Dues	296,303.00	296,302.69	100.00%	99.29%
Contracts	2,337,560.00	2,275,629.15	97.35%	82.59%
Grants	265,169.00	265,169.00	53.02%	67.47%
Donations	282,000.00	157,914.48	56.00%	87.78%
State Revenue	1,865,511.00	1,447,415.35	77.59%	91.66%
Federal Revenue	13,128,129.00	12,257,917.54	93.37%	97.33%
Coordinated Care	7,379,243.00	8,288,511.87	112.32%	106.56%
Total Income (all line items)	39,844,382.46	38,870,244.43	97.56%	99.03%
Total Payroll Expense	14,397,620.00	12,833,061.17	89.13%	87.05%
Contract Expense	8,958,393.00	10,032,504.56	111.99%	99.18%
Indirect Expense	2,162,294.00	2,030,938.70	93.93%	98.34%
Maintenance & Repair	128,650.00	70,352.40	54.69%	39.38%
Supplies	132,180.00	176,881.80	133.82%	104.05%
Telephone	152,108.00	152,751.58	100.42%	68.98%
Travel / Training	364,686.00	326,180.78	89.44%	106.31%
Total Expense (all line items)	39,844,382.46	27,993,816.29	70.26%	70.44%
Net Gain / (Loss)		10,876,428.14		

Fiscal Year (FY) 2018 - 2019 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2018-2019 Budget, OCWCOG has a balanced budget. The annual audit was presented to the Board at the May 2019 meeting. Beginning Balance numbers have been recorded for the year.
- b. Contract revenue is on budget. Vacant positions and mid-year project start dates have directly reflected reimbursement-based contract revenue in some program areas.
- 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 came in lower than anticipated.
- e. Donations revenue is low this year. Program staff are researching options for new fundraising opportunities for the FY2019-2020.
- f. State revenue contract percentages are low due vacant positions in Oregon Department of Transportation-reimbursed projects. All vacant positions have been filled and revenue will increase accordingly in the FY2019-2020.
- g. Federal revenue came in close to budget. The agency had some long-term vacancies in Federal projects that are reimbursement based. All vacant positions have been filled and revenue will increase accordingly in FY2019-2020.

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 agency is reviewing all positions when vacant to ensure funding is utilized in the most equitable way.
- b. Contract expense is high due to more non-emergent medical transportation rides and the additional travel and overnight expense for Finance staff to perform the duties of the new fiscal contracts with City of Yachats and City of Depoe Bay. These additional expenses are billed to the Cities at the end of each month.
- c. Indirect expenses are low due to the return of unspent indirect revenue in the FY. 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. FY2018-2019 budgeted projects were completed in the FY2019-2020 due to contractor scheduling.
- e. The agency continues to monitor the supplies purchased. With the opening of the new Corvallis office, the agency purchased additional items that were coded to this line item, i.e. pictures, grand opening items, and desk items for staff.
- f. Telephone and Travel are on budget. Training came in low due to vacancies in the FY.

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

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended June 30, 2019

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 100%

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 1,746.00	\$ 789.47	45.22%	
000725	Beg Bal-Restrict for Contracts	\$ 1,719,599.00	\$ 1,815,397.97	105.57%	
000735	Beg Bal-Restricted Reconcile	\$ 1,532,985.00	\$ 1,562,985.00	101.96%	
000740	Beg Bal-Restricted for Other	\$ 2,526,186.46	\$ 2,413,379.55	95.53%	
000740	Beg Bal-Restricted for Other	\$ 15,000.00	\$ 15,000.00	100.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ 2,230,000.00	100.00%	
000750	Beg Bal-Unrestricted	\$ 2,583,432.00	\$ 2,624,287.77	101.58%	
000801	Dues	\$ 296,303.00	\$ 296,302.69	100.00%	
000802	Fees For Service	\$ 84,000.00	\$ 92,260.79	109.83%	
000803	Internal Transfer	\$ 2,153,610.00	\$ 1,757,338.33	81.60%	
000804	Miscellaneous Revenue	\$ 3,500.00	\$ 35,010.66	1000.30%	Property damage reimbursement, brokerage provider trainings, and security deposit for refund for Jefferson Place.
000805	Contract Revenue	\$ 2,337,560.00	\$ 2,275,629.15	97.35%	
000806	Grant Revenue	\$ 265,169.00	\$ 140,601.53	53.02%	Grant revenue came in lower than anticipated.
000807	Donations	\$ 282,000.00	\$ 157,914.48	56.00%	Donation revenue came in lower than anticipated.
000808	Interest Revenue	\$ 232,211.00	\$ 339,677.17	146.28%	
000809	Transfers In	\$ 103,671.00	\$ 56,238.99	54.25%	Business Lending did not require a transfer.
000812	Sponsorship	\$ 25,000.00	\$ 13,166.00	52.66%	Anticipated additional Bike Share stations that did not transpire.
000819	Special Event Revenue	\$ -	\$ 22,221.10	0.00%	This account was created for special event revenue.
000820	Program Meals Revenue	\$ 153,804.00	\$ 174,645.33	113.55%	
000822	Loan Packaging Fees	\$ 15,000.00	\$ 9,360.00	62.40%	
000823	Program Income	\$ 657,153.00	\$ 649,479.84	98.83%	
000824	Match	\$ 114,465.00	\$ 67,735.62	59.18%	Approved supplemental budget for RSVP matching funds, will be used for new award for Senior Companions next Fiscal Year.
000826	Borrowers Fees	\$ 1,500.00	\$ 1,563.19	104.21%	
000828	Service Fees	\$ 5,550.00	\$ 6,441.90	116.07%	Lending contract with Lincoln City Urban Renewal Agency revenue is coming in at higher than budgeted.
000829	Program Administration	\$ 132,055.00	\$ 118,973.14	90.09%	
000840	Veterans	\$ 105,166.00	\$ 105,166.00	100.00%	
000841	Oregon Project Independence	\$ 1,120,978.00	\$ 855,527.14	76.32%	Did not spend or bill for 100% of Younger Disabled OPI funds. Some funds will carry forward.
000843	ODOT	\$ 639,367.00	\$ 486,722.21	76.13%	AAMPO and CAMPO are reimbursement based programs that have had vacancies for several months, staff have been hired and revenue will increase accordingly.
000846	Coordinated Care	\$ 7,379,243.00	\$ 8,288,511.87	112.32%	More Non-Emergent Medical Transportation rides provided than budgeted.
000860	Economic Development Admin	\$ 75,000.00	\$ 75,000.00	100.00%	

000862	Older Americans Act	\$	1,150,854.00	\$	1,202,457.00	104.48%
000863	Title XIX	\$	10,645,542.00	\$	10,291,728.03	96.68%
000864	Federal Senior Meals	\$	388,072.00	\$	383,031.00	98.70%
000865	USDA	\$	111,280.00	\$	102,257.00	91.89%
000867	Federal Match	\$	497,381.00	\$	110,190.10	22.15%
000868	Environmental Protection Agenc	\$	200,000.00	\$	81,983.41	40.99%
000869	Siletz Revenue	\$	5,000.00	\$	11,271.00	225.42%
000870	Federal Contracts	\$	55,000.00	\$	-	0.00%
	REVENUE	\$	39,844,382.46	\$	38,870,244.43	97.56%
000410	Leave Benefits	\$	492,088.00	\$	494,896.26	100.57%
000420	Fringe Benefits	\$	804,599.00	\$	756,690.34	94.05%
000421	Insurance Benefits	\$	2,724,808.00	\$	2,181,775.62	80.07%
000425	PERS Benefits	\$	1,746,252.00	\$	1,532,604.04	87.77%
000430	PERS Reserve	\$	92,039.00	\$	72,867.62	79.17%
0001ED	Executive Director	\$	135,316.00	\$	144,637.17	106.89%
0004DD	Deputy Director	\$	91,123.00	\$	100,606.32	110.41%
0004PD	Program Director	\$	294,835.00	\$	298,630.01	101.29%
0004SD	Services Director	\$	71,753.00	\$	75,440.61	105.14%
0010PM	Program Manager	\$	66,278.00	\$	70,088.47	105.75%
0013PS	RSVP Supervisor	\$	610,808.00	\$	580,734.78	95.08%
0016LO	Loan Officer	\$	71,603.00	\$	69,821.30	97.51%
0019CA	Clerical Assistant	\$	32,342.00	\$	-	0.00%
0019PM	Personnel Manager	\$	90,194.00	\$	80,888.69	89.68%
0019TM	Technology Services Manager	\$	82,845.00	\$	84,577.55	102.09%
0046CM	Case Manager	\$	1,915,810.00	\$	1,794,778.85	93.68%
0053CC	Contracts Coordinator	\$	83,266.00	\$	65,664.13	78.86%
0055CS	Clerical Supervisor	\$	51,347.00	\$	52,841.06	102.91%
0058AP	Assistant Planner	\$	-	\$	64,182.20	0.00%
0060AS	Accounting Specialist	\$	52,303.00	\$	52,630.19	100.63%
0064ES	Eligibility Specialist	\$	1,024,702.00	\$	986,472.83	96.27%
0064IR	Information & Referral	\$	-	\$	17,217.94	0.00%
0064MM	Money Management Coord	\$	-	\$	11,497.36	0.00%
0067EA	Executive Assistant	\$	50,028.00	\$	49,223.55	98.39%
0070AC	Accounting Clerk II	\$	38,510.00	\$	43,440.73	112.80%
0076AA	Administrative Assistant	\$	406,804.00	\$	320,643.10	78.82%
0085CS	Clerical Specialist	\$	285,716.00	\$	198,823.40	69.59%
0085TS	Technology Support Specialist	\$	-	\$	3,539.16	0.00%
0085WS	Workstation Support Specialist	\$	51,141.00	\$	34,176.31	66.83%
013CDP	CED Planner II	\$	193,302.00	\$	26,706.81	13.82%
013MDR	MPO Director	\$	-	\$	2,427.42	0.00%

Title XIX match was not required this Fiscal Year.

This project is just ramping up at the end of FY2018-2019.

Additional Tribal meals being served; budget adjustment may be needed

FLAP grant just ramping up working with Federal Lands to determine project delivery.

Retired staff returned, working limited hours, until program vacancies are filled.

This position was hired at a Clerical Specialist.

This position was originally budgeted as a planner.

Brokerage staff reclassified to this classification.

Position was budgeted at a case manager classification

Additional 5% working out of class on Finance Contracts.

New position.

Position has vacated and hired at planner and assistant planner classifications.

Vacant position.

013TSM	Transportation Manager	\$	79,207.00	\$	-	0.00%	Vacant position.
025NSS	Network Support Specialist	\$	77,178.00	\$	76,788.90	99.50%	
031CDP	CED Planner	\$	185,896.00	\$	194,471.82	104.61%	
034APS	Adult Protective Services Spec	\$	402,982.00	\$	392,304.56	97.35%	
037DTC	Diversion & Transition Coord	\$	189,222.00	\$	175,996.16	93.01%	
037LCM	Lead Case Manager	\$	271,626.00	\$	189,878.69	69.90%	
045ISS	Information Support Specialist	\$	64,774.00	\$	66,485.66	102.64%	
052ALO	Assistant Loan Officer	\$	28,015.00	\$	-	0.00%	Vacant position.
055SMS	Senior Meals Supervisor	\$	58,228.00	\$	47,951.39	82.35%	
055VSO	Veterans Service Officer	\$	49,510.00	\$	18,766.21	37.90%	Vacant position.
060FMC	Facility Maint. Coordinator	\$	42,713.00	\$	39,125.77	91.60%	
061LES	Lead Eligibility Specialist	\$	31,987.00	\$	45,088.38	140.96%	STEPS coordinator hired at higher level than budgeted; funding is available for the increase.
064ADR	ADRC Specialist	\$	226,610.00	\$	205,375.71	90.63%	
064ALW	License & Monitoring Spec	\$	73,480.00	\$	94,678.59	128.85%	
067CEA	Confidential Executive Assist	\$	91,940.00	\$	97,428.48	105.97%	
073MRW	Medical Resource Worker	\$	-	\$	16,080.35	0.00%	Brokerage staff reclassified to this classification.
075LTB	Lead Trans Brokerage Spec.	\$	44,589.00	\$	41,587.69	93.27%	
075TBS	Transportation Brokerage Spec.	\$	415,042.00	\$	295,827.22	71.28%	
076IHA	In Home Assistant	\$	153,297.00	\$	183,850.03	119.93%	
082SMC	Senior Meals Coordinator	\$	44,389.00	\$	61,305.23	138.11%	Employee working out of class to cover critical work.
090RSM	Relief Site Manager	\$	18,917.00	\$	22,556.34	119.24%	Due to vacancies in the Meals Programs.
099EXH	Extra Hire	\$	93,426.00	\$	121,265.60	129.80%	CED project.
88MSM3	Meal Site Manager 3	\$	194,780.00	\$	177,724.57	91.24%	
	PERSONNEL	\$	14,397,620.00	\$	12,833,061.17	89.13%	
Expenses year-to-date over budget							
000504	Advertising	\$	19,850.00	\$	10,753.77	54.18%	
000506	Auto Expense	\$	12,500.00	\$	11,752.45	94.02%	
000510	Bank Charges	\$	17,700.00	\$	11,323.09	63.97%	
000513	Board/Comm/Meeting Expense	\$	41,050.00	\$	18,347.37	44.70%	
000516	Computer Maintenance	\$	132,970.00	\$	189,972.34	142.87%	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	\$	1,588.00	63.52%	
000522	Contract Expense	\$	8,958,393.00	\$	10,032,504.56	111.99%	Additional non-emergent medical transportation rides billed and Finance contracts.
000523	Admin Contract Expense	\$	500,000.00	\$	456,658.14	91.33%	
000525	Copying	\$	79,170.00	\$	75,481.31	95.34%	
000531	Dues and Memberships	\$	46,975.00	\$	44,605.55	94.96%	
000532	Equipment Expense	\$	3,800.00	\$	27.45	0.72%	
000533	Finance Indirect	\$	508,384.00	\$	445,098.51	87.55%	
000534	Indirect Expense	\$	1,007,183.00	\$	950,086.36	94.33%	
000535	Furniture & Fixtures	\$	17,400.00	\$	28,989.16	166.60%	Large purchase of office chairs to meet ergonomic assessment needs.
000537	Insurance	\$	64,977.00	\$	58,603.97	90.19%	

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	\$	35,957.16	215.96%	
000543	Licenses and Fees	\$	72,925.00	\$	72,487.01	99.40%	
000546	Loan Fees	\$	1,000.00	\$	2,300.52	230.05%	Refunded excess loan payoff to borrower.
000549	Maintenance and Repair	\$	128,650.00	\$	70,352.40	54.69%	
000550	Marketing Expense	\$	5,750.00	\$	2,782.10	48.38%	
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	132,055.00	\$	116,040.64	87.87%	
000555	Postage	\$	63,100.00	\$	67,199.42	106.50%	Additional mailing for SDS and CSP.
000558	Printing	\$	12,955.00	\$	16,539.70	127.67%	Updating the Agency's brochures, envelope supply, and business cards.
000561	Rent	\$	656,745.00	\$	667,451.18	101.63%	
000564	Resource Reserve	\$	351,081.00	\$	54,791.52	15.61%	Match for all programs; not used until end of Fiscal Year.
000567	Supplies	\$	132,180.00	\$	176,881.80	133.82%	New office opening in Corvallis and new hires needing desk supplies
000568	Stipend	\$	145,584.00	\$	106,044.81	72.84%	
000570	Technology Indirect	\$	646,727.00	\$	635,753.83	98.30%	
000573	Telephone	\$	152,108.00	\$	152,751.58	100.42%	
000575	Special Event Expense	\$	-	\$	20,657.93	0.00%	Special event expenditure (<i>CelebrateLBL</i>).
000576	Training	\$	118,086.00	\$	99,365.58	84.15%	
000577	Volunteer Recognition	\$	27,750.00	\$	19,571.77	70.53%	
000578	Meal Delivery Travel	\$	98,750.00	\$	65,027.74	65.85%	
000579	Travel	\$	147,850.00	\$	161,787.46	109.43%	
000580	Transfers Out	\$	70,000.00	\$	10,000.00	14.29%	Very few program transfers were required this year.
000582	Utilities	\$	70,000.00	\$	64,701.77	92.43%	
000583	Operating Contingency	\$	4,265,591.46	\$	-	0.00%	
000584	Janitorial	\$	53,692.00	\$	75,310.23	140.26%	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	\$	15,038,279.87	61.92%	
000595	Capital Purchase	\$	7,000.00	\$	48,828.58	697.55%	Replace 2 Heating units.
000596	Leasehold Improvement	\$	1,091,737.00	\$	20,000.00	1.83%	
	CAPITAL OUTLAY	\$	1,098,737.00	\$	68,828.58	6.26%	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	20,000.00	\$	10,313.34	51.57%	
	DEBT SERVICES	\$	63,333.00	\$	53,646.67	84.71%	
	EXPENSE	\$	39,844,382.46	\$	27,993,816.29	70.26%	
	NET GAIN/(LOSS)	\$	-	\$	10,876,428.14		



Cascades West Center
1400 Queen Avenue, SE Suite 201
Albany, OR 97322
541.967.8720