



# Finance Committee Meeting Packet

September 16, 2021  
1:00 pm - 2:00 pm

Zoom Video Conference  
<https://zoom.us/j/89802293804>  
Passcode: 302204

**Next Finance Committee Meeting:  
November 18, 2021 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.*



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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA  
September 16, 2021  
1:00 – 2:00 pm**

Zoom Video Conference  
<https://zoom.us/j/89800293804>  
Meeting ID: 898 0229 3804  
Passcode: 302204

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

**1. Welcome** (*Chair, Commissioner Pat Malone*)  
(1:00 pm)

**2. Public Comment** (*Chair, Commissioner Pat Malone*)  
(1:00 – 1:05 pm)

Floor will be open to the public for comment.

**3. Minutes of Previous Meetings** (*Chair, Commissioner Pat Malone*)  
(1:05 – 1:10 pm)

Review of the July 15, 2021 Finance Committee minutes (Page 3).

**ACTION: Motion to approve the minutes of the July 15, 2021 Finance Committee Meeting.**

**4. Financial Reports** (*Finance Director Sue Forty*)  
(1:10 – 1:30 pm)

The Finance Director 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  
July 15, 2021  
Via Zoom**

**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

**Absent:** Commissioner Roger Nygquist, CWACTION Chair; Commissioner Sherrie Sprenger, Linn County; Britny Chandler, TBAC Chair; Jan Molnar-Fitzgerald, DSAC Chair; Saleem Noorani, SSAC Chair

**Staff:** Executive Director, Ryan Vogt; Finance Director, Sue Forty; Community and Economic Development Director, Jenny Glass; Senior, Disability, and Community Services Director, Randi Moore; Human Resources Manager, Ryan Schulze; Executive Assistant, Kathleen Codinha

**Public:**

1. **Welcome**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair, Commissioner Pat Malone on July 15, 2021 at 1:02 pm via Zoom Video and Audio Conferencing.

2. **Public Comment**

No public comment.

3. **Minutes of Previous Meetings**

Chair Malone entertained a motion to approve the previous Meeting Minutes of the Finance Committee dated May 20, 2021. Mayor Jim Lepin motioned to approve and Councilor Alan Rowe seconded the motion. With no further discussion, a vote was taken and passed unanimously.

4. **Financial Reports**

Finance Director, Sue Forty gave highlights from the Financial Report, period ending May 31, 2021. Revenue from grants are up, over budgeted amount. Donations are up due to an outpouring of support and are very close the budgeted projection. Expenses are down since the beginning of COVID.

On the actual Financial Report, notes were made on certain line items in an attempt to answer any questions the committee might have. Many of the deviations explained in the line items are due to COVID, such as being short staffed and having hard-to-fill vacancies.

Mayor Jim Lepin asked about open positions because he knew the Tech Services Director position is vacant and wanted to know if there were other high profile positions that were open. Director Forty named some openings, and Mayor Lepin said the reason he inquired was to ascertain if the COG is in a position to take on more work. In the following Board of Directors

meeting, a topic on the agenda is to determine if the COG will lead a Bias Response Incident System. Executive Director, Ryan Vogt said COG is not currently staffed to take on that additional body of work, but they are prepared to supervise that role if they are asked to do so.

Commissioner Malone Pat stated he is in favor of virtual meetings to reduce travel, which will also cut back on some financial aspects, and climate considerations.

Mayor Lepin asked if there is a recognition process for those that donate to Meals on Wheels (MOW). Finance Director Forty said a letter is mailed. Mayor Lepin suggested adding a section to our Newsletter to recognize donations and encourage people to continue to do so.

**5. Other Business**

There was no other business.

**6. Adjournment**

Meeting Adjourned at 1:18pm

*Meeting minutes taken by Kathleen Codinha.*



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MEMORANDUM

**DATE:** September 16, 2021  
**TO:** OCWCOG Finance Committee  
**FROM:** Sue Forty, Finance Director  
**RE:** **OCWCOG Financial Update**

Please accept the following snapshot of the Consolidated Revenue and Expense Statement for period ending June 30, 2021, with notes to pertinent items. This is the final report for this period. We strive to make the following financial information consistent, accessible, and transparent.

**Snapshot by Major Line Item**

	<b>FY2021 Budget</b>	<b>June YTD</b>	<b>Percentage YTD</b>	<b>Prior Year YTD</b>
Dues	321,584.00	319,911.83	99.48%	100.00%
Contracts	2,229,818.00	2,050,402.11	91.95%	106.17%
Grants	187,500.00	357,229.90	190.52%	72.99%
Donations	220,500.00	233,726.22	106.00%	103.77%
State Revenue	2,025,065.00	1,955,999.63	96.59%	92.36%
Federal Revenue	16,146,514.00	15,451,706.41	95.70%	97.42
Coordinated Care	9,620,190.00	8,897,624.85	92.49%	105.88%
<b>Total Income (all line items)</b>	<b>46,783,346.00</b>	<b>46,002,524.30</b>	<b>98.33%</b>	<b>100.42%</b>
<b>Total Payroll Expense</b>	<b>18,958,714.00</b>	<b>16,222,133.13,</b>	<b>85.57%</b>	<b>88.97%</b>
Contract Expense	11,467,756.00	9,570,222.41	83.45%	97.09%
Indirect Expense	2,315,112.00	2,309,935.35	99.78%	99.59%
Maintenance & Repair	51,250.00	54,015.08	105.40%	53.49%
Supplies	148,716.00	100,619.07	67.66%	111.23%
Telephone	174,047.00	146,309.86	84.06%	88.23%
Travel / Training	419,490.00	79,401.47	18.93%	70.37%
<b>Total Expense (all line items)</b>	<b>46,783,346.00</b>	<b>31,106,070.04</b>	<b>66.49%</b>	<b>70.20%</b>
<b>Net Gain / (Loss)</b>		<b>14,896,454.26</b>		

### **Fiscal Year (FY) FY2020-2021 Financial Narrative (Revenue)**

- a. Net/Gain (Loss) FY2020-2021 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a profit with Beginning Balance numbers recorded. These numbers have been updated and will reflect in the next report.
- b. Member dues are billed annually. Some FY2020-2021 dues have not been received from members; a reminder has been sent to members who have not paid.
- c. Contract revenue is low partially due to COVID; some contracts were not initiated, or delayed to future years.
- d. Grant revenue is trending up over last year; COVID has offered additional funding in some departments. Staff are researching additional grant opportunities and applying as they come available. (This includes \$36,000 Grant money for Stand by Me program, and \$111,000 Grant Loans EDA)
- e. Donations revenue is up due to a large donation for Meals on Wheels.
- f. State revenue contract percentages are on budget.
- g. Federal revenue contract percentages are on budget.

### **FY2020-2021 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 June 30, 2021, there were 7 vacant positions that are open with active recruitment.
- b. Contract expense is a bit low, some contracts budgeted have not begun or are starting later than expected due to COVID.
- 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 on budget.
- e. Supply costs are under budget due to COVID and Telework and many working from home.
- f. Telephone is slightly under budget.
- g. Training and Travel came in under budget due to in-person training being cancelled. Also, teleworking has significantly reduced mileage reimbursements.

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, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 100.00%

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 10,908.00	\$ -	0.00%	
000725	Beg Bal-Restrict for Contracts	\$ 1,546,495.00	\$ 1,880,925.28	121.63%	
000735	Beg Bal-Restricted Reconcile	\$ 1,337,886.00	\$ 1,337,886.00	100.00%	
000740	Beg Bal-Restricted for Other	\$ 2,455,404.00	\$ 2,875,391.86	117.10%	
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ 3,294,556.33	140.63%	
000750	Beg Bal-Unrestricted	\$ 4,350,652.00	\$ 3,614,210.46	83.07%	
000801	Dues	\$ 321,584.00	\$ 319,911.83	99.48%	
000802	Fees For Service	\$ 140,500.00	\$ 120,890.15	86.04%	Low due to a reduction in copies due to telework
000803	Internal Transfer	\$ 2,317,181.00	\$ 2,314,257.60	99.87%	
000804	Miscellaneous Revenue	\$ 1,900.00	\$ 4,840.28	254.75%	Sold salvaged copper wire from Tech, donated mileage from Meals and HSA fees rebates
000805	Contract Revenue	\$ 2,229,818.00	\$ 2,050,402.11	91.95%	
000806	Grant Revenue	\$ 187,500.00	\$ 357,229.90	190.52%	Additional grant funds received for Lending and CED that were not budgeted
000807	Donations	\$ 220,500.00	\$ 233,726.22	106.00%	
000808	Interest Revenue	\$ 280,000.00	\$ 250,904.67	89.61%	
000809	Transfers In	\$ 195,000.00	\$ 10,000.00	5.13%	Large transfer in for Tech Services was not needed.
000819	Special Event Revenue	\$ 10,000.00	\$ -	0.00%	
000820	Program Meals Revenue	\$ 180,000.00	\$ 177,172.97	98.43%	
000822	Loan Packaging Fees	\$ 3,000.00	\$ 3,360.00	112.00%	
000823	Program Income	\$ 682,049.00	\$ 685,686.10	100.53%	
000824	Match	\$ 50,500.00	\$ 47,066.33	93.20%	
000826	Borrowers Fees	\$ 1,500.00	\$ 5,100.18	340.01%	Borrowers fees and reconveyance fees for business lending are up due to additional loan activity
000828	Service Fees	\$ 6,500.00	\$ 4,501.79	69.26%	
000829	Program Administration	\$ 120,000.00	\$ 109,173.35	90.98%	
000840	Veterans	\$ 109,687.00	\$ 100,992.00	92.07%	
000841	Oregon Project Independence	\$ 934,000.00	\$ 992,137.85	106.22%	Additional COVID funds received
000843	ODOT	\$ 981,378.00	\$ 862,869.78	87.92%	Due to staffing in ODOT contract beginning of the year
000846	Coordinated Care	\$ 9,620,190.00	\$ 8,897,624.85	92.49%	
000860	Economic Development Admin	\$ 235,410.00	\$ 249,468.22	105.97%	
000862	Older Americans Act	\$ 1,253,855.00	\$ 1,842,266.00	146.93%	Additional COVID funds received
000863	Title XIX	\$ 13,186,831.00	\$ 12,328,223.71	93.49%	
000864	Federal Senior Meals	\$ 1,085,054.00	\$ 738,404.21	68.05%	The billing for May and June were not recorded in Accounts Receivable and will be recognized as revenue in 2021-2022 FY
000865	USDA	\$ 107,064.00	\$ 83,377.00	77.88%	The budget was higher than the revenue received.
000867	Federal Match	\$ 120,300.00	\$ 59,119.58	49.14%	XIX \$114,446.27 Match June 2021, this was coded to the XIX line in the budget. Correction will happen during the annual audit.
000868	Environmental Protection Agenc	\$ 150,000.00	\$ 143,749.69	95.83%	
000869	Siletz Revenue	\$ 8,000.00	\$ 7,098.00	88.73%	Closures of meal site due to COVID
	<b>REVENUE</b>	<b>\$ 46,783,346.00</b>	<b>\$ 46,002,524.30</b>	<b>98.33%</b>	
					Expenses year-to-date over budget
000410	Leave Benefits	\$ 630,739.00	\$ 623,206.17	98.81%	
000420	Fringe Benefits	\$ 1,057,704.00	\$ 852,631.94	80.61%	
000421	Insurance Benefits	\$ 3,151,012.00	\$ 2,908,749.22	92.31%	
000425	PERS Benefits	\$ 2,783,120.00	\$ 2,380,133.40	85.52%	
000430	PERS Reserve	\$ 222,222.00	\$ 90,504.79	40.73%	
0001ED	Executive Director	\$ 144,100.00	\$ 133,155.10	92.40%	
0004PD	Program Director	\$ 451,699.00	\$ 384,252.47	85.07%	
0010PM	Program Manager	\$ 146,097.00	\$ 46,357.32	31.73%	
0013PS	Program Supervisor	\$ 870,014.00	\$ 786,974.38	90.46%	
0019PM	Personnel Manager	\$ 96,780.00	\$ 98,034.05	101.30%	
0022SA	Senior Accountant	\$ -	\$ 11,543.35	0.00%	Position filled after budget and loss of Finance Manager
0046CM	Case Manager	\$ 2,753,296.00	\$ 2,264,544.20	82.25%	

0053CC	Contracts Coordinator	\$	83,933.00	\$	67,067.62	79.91%	
0055CS	Clerical Supervisor	\$	59,813.00	\$	115,832.50	193.66%	Staff were reclassified after the budget was adopted
0058AP	Assistant Planner	\$	101,451.00	\$	224,548.68	221.34%	Some of these funds were budgeted in the CED Planner line.
005PIO	Public Information Officer	\$	53,637.00	\$	8,000.17	14.92%	Position is open to be filled, current staff doing work under this budget line
0060AS	Accounting Specialist	\$	109,245.00	\$	87,178.50	79.80%	
0064ES	Eligibility Specialist	\$	1,246,686.00	\$	1,126,911.21	90.39%	
0064IR	Information & Referral	\$	-	\$	15,417.20	0.00%	This is a brokerage staff. HR is working on a classification for this position.
0064MM	Money Management Coord	\$	47,146.00	\$	46,548.38	98.73%	
0067EA	Executive Assistant	\$	77,577.00	\$	106,550.18	137.35%	10% WOC all year, & Staff were reclassified after the budget was adopted
0070AC	Accounting Clerk II	\$	51,589.00	\$	51,684.88	100.19%	
0076AA	Administrative Assistant	\$	314,383.00	\$	364,673.88	116.00%	Staff reclassified after budget was adopted
0076BO	Business Officer	\$	58,576.00	\$	57,908.30	98.86%	
0085CS	Clerical Specialist	\$	377,325.00	\$	325,943.11	86.38%	
0085SS	Software Support Specialist	\$	75,069.00	\$	-	0.00%	Paid as Information Support Specialist
0085WS	Workstation Support Specialist	\$	114,771.00	\$	103,780.05	90.42%	
013SLO	Senior Loan Officer	\$	82,233.00	\$	77,459.17	94.19%	
013TSM	Transportation Manager	\$	77,869.00	\$	83,014.24	106.61%	
025NSS	Network Support Specialist	\$	65,184.00	\$	44,300.60	67.96%	
031CDP	CED Planner	\$	447,686.00	\$	204,678.70	45.72%	
034APS	Adult Protective Services Spec	\$	648,119.00	\$	653,654.24	100.85%	
037DTC	Diversion & Transition Coord	\$	207,251.00	\$	179,093.03	86.41%	
037LCM	Lead Case Manager	\$	273,793.00	\$	204,552.46	74.71%	
045ISS	Information Support Specialist	\$	54,287.00	\$	79,110.39	145.73%	WOC while positions in technology are being reviewed for budget placement.
052ALO	Assistant Loan Officer	\$	-	\$	11,355.12	0.00%	New hire not originally budgeted for
055SMS	Senior Meals Supervisor	\$	-	\$	8,919.04	0.00%	Budgeted as a program supervisor
055VSO	Veterans Service Officer	\$	51,266.00	\$	52,772.76	102.94%	
060FMC	Facility Maint. Coordinator	\$	48,962.00	\$	50,315.60	102.76%	
061LES	Lead Eligibility Specialist	\$	53,209.00	\$	52,657.13	98.96%	
064ADR	ADRC Specialist	\$	236,917.00	\$	167,298.25	70.61%	
064ALW	Asst. AFH Licensing Worker	\$	113,907.00	\$	107,940.71	94.76%	
064TSS	Technology Support Spec.	\$	42,791.00	\$	-	0.00%	Position is currently vacant
067CEA	Confidential Executive Assist	\$	107,138.00	\$	42,488.69	39.66%	
073MRW	Medical Resource Worker	\$	-	\$	37,940.27	0.00%	This position was staffed after budget adopted
075LTB	Lead Trans Brokerage Spec.	\$	47,326.00	\$	45,199.84	95.51%	
075TBS	Transportation Brokerage Spec.	\$	444,157.00	\$	260,470.53	58.64%	
076IHA	In Home Assistant	\$	463,787.00	\$	333,001.13	71.80%	
082SMC	Senior Meals Coordinator	\$	47,916.00	\$	37,454.38	78.17%	
090RSM	Relief Site Manager	\$	25,000.00	\$	12,820.88	51.28%	
099EXH	Extra Hire	\$	139,978.00	\$	72.90	0.05%	
88MSM3	Meal Site Manager 3	\$	201,954.00	\$	193,432.02	95.78%	
	<b>PERSONNEL</b>	\$	<b>18,958,714.00</b>	\$	<b>16,222,133.13</b>	<b>85.57%</b>	
000504	Advertising	\$	21,834.00	\$	33,338.61	152.69%	Additional public meeting notice and advertisement in GA, AAMPO, CAMPO, RSVP and SDS
000506	Auto Expense	\$	17,000.00	\$	15,500.09	91.18%	
000510	Bank Charges	\$	15,300.00	\$	11,507.44	75.21%	
000513	Board/Comm/Meeting Expense	\$	41,214.00	\$	3,843.11	9.32%	
000516	Computer Maintenance	\$	166,795.00	\$	146,665.57	87.93%	
000521	Contract Administration	\$	2,500.00	\$	740.00	29.60%	
000522	Contract Expense	\$	11,467,756.00	\$	9,570,222.41	83.45%	
000523	Admin Contract Expense	\$	500,000.00	\$	554,530.85	110.91%	CEP Home Care worker expense are larger than expected possibly due to COVID
000525	Copying	\$	84,990.00	\$	41,970.83	49.38%	Telework has drastically reduced the amount of copies being made in the building
000531	Dues and Memberships	\$	68,075.00	\$	51,891.90	76.23%	
000532	Equipment Expense	\$	1,000.00	\$	257.99	25.80%	
000533	Finance Indirect	\$	560,476.00	\$	557,892.40	99.54%	
000534	Indirect Expense	\$	968,735.00	\$	965,809.72	99.70%	

000535	Furniture & Fixtures	\$	135,450.00	\$	11,980.19	8.84%	
000537	Insurance	\$	70,050.00	\$	73,259.48	104.58%	One time expense
000540	Interest Expense	\$	18,000.00	\$	15,594.03	86.63%	
000542	Legal Services	\$	48,000.00	\$	34,394.26	71.65%	
000543	Licenses and Fees	\$	140,719.00	\$	116,149.25	82.54%	
000546	Loan Fees	\$	850.00	\$	5,595.70	658.32%	Borrowers fees and reconveyance fees for business lending are up due to additional loan activity
000549	Maintenance and Repair	\$	51,250.00	\$	54,015.08	105.40%	
000550	Marketing Expense	\$	8,050.00	\$	683.00	8.48%	
000551	Taxes	\$	3,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	120,000.00	\$	109,992.35	91.66%	
000555	Postage	\$	65,250.00	\$	44,028.38	67.48%	
000558	Printing	\$	24,600.00	\$	9,234.19	37.54%	
000561	Rent	\$	708,730.00	\$	707,786.93	99.87%	
000564	Resource Reserve	\$	60,000.00	\$	144,006.07	240.01%	XIX \$114,446.27 Match June 2021, we did not anticipate using Match when the budget was created.
000567	Supplies	\$	148,716.00	\$	100,619.07	67.66%	
000568	Stipend	\$	159,620.00	\$	158,196.04	99.11%	
000570	Technology Indirect	\$	785,901.00	\$	786,233.23	100.04%	
000573	Telephone	\$	174,047.00	\$	146,309.86	84.06%	
000575	Special Event Expense	\$	10,000.00	\$	-	0.00%	No events being held due to COVID restrictions
000576	Training	\$	169,506.00	\$	25,783.36	15.21%	
000577	Volunteer Recognition	\$	20,500.00	\$	33,793.00	164.84%	RSVP and Meals on Wheels have recognized volunteers at a higher level as funds were awarded for this purpose. T-shirts and RSVP labeled masks and uniforms have been purchased
000578	Meal Delivery Travel	\$	72,750.00	\$	23,820.80	32.74%	
000579	Travel	\$	177,234.00	\$	29,797.31	16.81%	
000580	Transfers Out	\$	185,000.00	\$	10,000.00	5.41%	
000582	Utilities	\$	68,000.00	\$	54,507.44	80.16%	
000583	Operating Contingency	\$	4,921,921.00	\$	-	0.00%	
000584	Janitorial	\$	79,614.00	\$	82,367.71	103.46%	
000585	Unappropriated EFB for future	\$	4,634,209.00	\$	-	0.00%	
	<b>MATERIALS AND SUPPLIES</b>	\$	<b>26,977,142.00</b>	\$	<b>14,732,317.65</b>	<b>54.61%</b>	
000595	Capital Purchase	\$	339,000.00	\$	85,125.07	25.11%	
000596	Leasehold Improvement	\$	460,000.00	\$	18,004.20	3.91%	
	<b>CAPITAL OUTLAY</b>	\$	<b>799,000.00</b>	\$	<b>103,129.27</b>	<b>12.91%</b>	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Expense	\$	5,157.00	\$	5,156.66	99.99%	
	<b>DEBT SERVICES</b>	\$	<b>48,490.00</b>	\$	<b>48,489.99</b>	<b>100.00%</b>	
	<b>Expense</b>	\$	<b>46,783,346.00</b>	\$	<b>31,106,070.04</b>	<b>66.49%</b>	
		\$	-	\$	<b>14,896,454.26</b>	<b>0.00%</b>	