



Finance Committee Meeting Packet

December 3, 2020
1:00 pm - 2:00 pm

Zoom Video Conference
<https://zoom.us/j/92942845769>
Passcode: 062905

**Next Finance Committee Meeting:
January 21, 2021 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.

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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
December 3, 2020
1:00 – 2:00 pm**

Zoom Video Conference
<https://zoom.us/j/92942845769>
Meeting ID: 929 4284 5769
Passcode: 062905

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*)
(1:00 – 1:05 pm)

Review of the September 17, 2020 Finance Committee minutes (Page 4).

ACTION: Motion to approve the minutes of the September 17, 2020 Finance Committee meeting.

2. Financial Reports (*Finance Director Sue Forty*)
(1:05 – 1:30 pm)

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

ACTION: Information only, no action needed.

3. Other Business
(1:30 – 1:35 pm)

4. Adjournment
(1:40 pm)

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
September 17, 2020
Via Zoom

Attendees: Commissioner Claire Hall, Lincoln County; Commissioner Pat Malone, Benton County; Mayor Sharon Konopa, Albany; Mayor Jim Lepin, Millersburg; Mayor Biff Traber, Corvallis

Staff: Executive Director, Ryan Vogt; Finance Director, Sue Forty; Technical Services and Operations Director, John Haytas; Senior and Disability Director, Randi Moore; Human Resources Manager, Ryan Schulze; Executive Assistant, Kathleen Codinha

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair Mayor Sharon Konopa on September 17, 2020 at 1:05 pm via Zoom Video and Audio Conferencing.

1. Minutes of Previous Meetings

Chair Mayor Konopa entertained a motion to approve the previous Meeting Minutes of the Finance Committee dated May 21, 2020. Mayor Jim Lepin motioned to approve; Mayor Biff Traber seconded the motion. With no further discussion required, a vote was taken and passed unanimously.

2. Financial Reports

Finance Director Sue Forty began by directing attention to the percentage quoted on "Total Income (all line items) under "Percentage YTD". 52.66% should read 100.42% because the agency has received more revenue than was budgeted.

Contracts came in higher due to the Finance contract in Waldport, in addition to some miscellaneous small contracts.

Finance Director Forty gave accolades to SDS Director Randi Moore, Anita Lengacher, and the former CSP Director, Jennifer Moore for the solicitation they did for the Meals on Wheels Program (MOW) which brought in more revenue in the form of donations than they estimated. The catalyst was *COVID-19*; people wanted to help senior citizens as much as they could.

The Coordinated Care was up a bit; there was a capitated rate adjustment only for IHN CCO transportation brokerage because it became a flat rate per member, per month.

In the bottom half of the memo, Finance Director Forty said that supplies have gone up due to *COVID-19*. A lot of the costs were for cleaning supplies but she noted that they have been creeping up even before that and will make a point to get them back down and on track. Some will be reimbursed due to *COVID-19* while some of it isn't eligible for reimbursement. A reimbursement rule through FEMA for cleaning supplies and personal protective equipment (PPE) has been reversed and those items will no longer be reimbursed. Finance Director Forty is trying

to get reimbursed for items purchased prior to the time of the new ruling. In the future, there will be some deep cleaning but that will be taken out of the janitorial cost instead of the supplies line.

Looking at the Financial Narrative under Revenue, some notations are incorrect because this is a template and some line items were missed. Items “f” and “g” are incorrect; they are billed in the current month, not in the month after the expense occurred.

Contract expense is high due to *COVID-19* and the COG has been using contract help in the IT department to pull cables and assist with the upgrades. Facilities has also used contract help to move offices.

Another mistake is that maintenance and repair are not on budget. The projects that began in FY2019-2020, won't be finished until this current fiscal year.

Finance Director Forty mentioned new items “I – L” were added at the bottom of the Financial Narrative under Personnel and Material & Supplies and are usually found on the financial pages and asked if they were helpful to have there.

After briefly moving on to the Financial Pages, Finance Director Forty asked if there were any questions. Chair Mayor Konopa stated she likes the footnotes, narratives, and explanations. She finds it helpful to know why a line item changed.

Chair Mayor Konopa stated this was for information only; no action required.

3. Other Business

Executive Director Ryan Vogt commented that the changes to the FEMA policy are not unsubstantial. Some of the Committee members sit on multiple boards so this information might be beneficial to pass on to other companies because it does impact companies outside of the COG. Cleaning supplies, which is covered under the CARES Act doesn't look like it will continue being reimbursed.

Another substantial impact that the COG is currently working on with the Union is the Essential Worker differential of 10% Hazard Pay for on-site staff is not reimbursable by FEMA or the CARES Act because that was a negotiated agreement.

Mayor Biff Traber would like to be kept abreast of any news about getting reimbursed for cleaning supplies previously purchased before the new ruling.

4. Adjournment

Chair Mayor Konopa adjourned the meeting at 1:19 p.m.

Meeting minutes taken by Kathleen Codinha.



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M E M O R A N D U M

DATE: December 3, 2020
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 October 31, 2020 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2021 Budget	OCT YTD	Percentage YTD	Prior Year YTD
Dues	321,584.00	214,128.36	66.59%	67.13%
Contracts	2,229,818.00	559,339.99	25.08%	28.52%
Grants	187,500.00	34,999.34	18.67%	11.50%
Donations	220,500.00	60,352.36	27.37%	17.68%
State Revenue	2,025,065.00	458,685.68	22.65%	22.90%
Federal Revenue	16,146,514.00	4,093,144.55	25.35%	24.59%
Coordinated Care	9,620,190.00	2,804,024.77	29.15%	30.49%
Total Income (all line items)	46,783,346.00	9,513,187.32	20.33%	20.91%
Total Payroll Expense	18,958,714.00	5,403,371.66	28.50%	28.38%
Contract Expense	11,476,756.00	3,069,851.08	26.77%	39.42%
Indirect Expense	2,315,112.00	808,406.00	34.92%	33.33%
Maintenance & Repair	51,250.00	29,143.23	56.86%	28.93%
Supplies	148,716.00	45,013.96	30.27%	27.18%
Telephone	174,047.00	51,791.85	29.76%	27.78%
Travel / Training	419,490.00	26,769.03	6.38%	37.78%
Total Expense (all line items)	46,783,346.00	10,274,066.46	21.96%	26.01%
Net Gain / (Loss)		(760,879.14)		

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 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. Member dues are billed once a year. Some FY2020-2021 dues have not been received from members.
- c. Contract revenue is a bit low, due to quarterly billings.
- d. Grant revenue is down. Staff are researching additional grant opportunities and applying as they become available.
- e. Donations revenue is up a bit over last year due to *COVID*.
- 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.
- 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.

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 October 31, 2020, there were 6 vacant positions open with active recruitment.
- b. Contract expense is on track.
- c. Indirect expenses are off a bit due to the Supplemental Budget and will correct itself in November. 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 a bit high. While staff have been working remote we have made some improvement to the small conference room to reduce sound issues for staff. Additionally, some wiring in the General Administration area has also been updated to allow drop in spots for staff.
- e. Supply costs are on budget. The organization continues to monitor the implementation of the centralized purchasing program.
- 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 October 31, 2020

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 33.33%

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 10,908.00	\$ -	0.00%	Will add beginning balances once the annual audit is complete
000725	Beg Bal-Restrict for Contracts	\$ 1,546,495.00	\$ -	0.00%	
000735	Beg Bal-Restricted Reconcile	\$ 1,337,886.00	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 2,455,404.00	\$ -	0.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,342,700.00	\$ -	0.00%	
000750	Beg Bal-Unrestricted	\$ 4,350,652.00	\$ -	0.00%	
000801	Dues	\$ 306,271.00	\$ 203,931.74	66.59%	Dues are a once a year activity. Most members have paid their dues.
000802	Fees For Service	\$ 103,500.00	\$ 32,576.80	19.56%	
000803	Internal Transfer	\$ 2,354,181.00	\$ 809,938.97	34.40%	
000804	Miscellaneous Revenue	\$ 1,900.00	\$ 947.48	49.87%	
000805	Contract Revenue	\$ 2,229,818.00	\$ 559,339.99	25.08%	
000806	Grant Revenue	\$ 187,500.00	\$ 34,999.34	18.67%	Researching opportunity and writing new grants as they are available.
000807	Donations	\$ 220,500.00	\$ 60,352.36	27.37%	
000808	Interest Revenue	\$ 280,000.00	\$ 93,858.66	33.52%	
000809	Transfers In	\$ 195,000.00	\$ 10,000.00	5.13%	The majority of transfers do not happen until the end of the Fiscal Year
000813	Dues Special Projects	\$ 15,313.00	\$ 10,196.62	66.59%	Dues are a once a year activity. Most members have paid their dues.
000819	Special Event Revenue	\$ 10,000.00	\$ -	0.00%	No special events have happened.
000820	Program Meals Revenue	\$ 180,000.00	\$ 62,514.65	34.73%	
000822	Loan Packaging Fees	\$ 3,000.00	\$ -	0.00%	
000823	Program Income	\$ 682,049.00	\$ 225,581.04	33.07%	
000824	Match	\$ 50,500.00	\$ 16,869.17	33.40%	
000826	Borrowers Fees	\$ 1,500.00	\$ 1,382.70	92.18%	The new COVID funds have generated some additional revenue for Business Lending.
000828	Service Fees	\$ 6,500.00	\$ 1,562.10	24.03%	
000829	Program Administration	\$ 120,000.00	\$ 33,280.70	27.73%	
000840	Veterans	\$ 109,687.00	\$ -	0.00%	Working with Benton County to reconcile and receive payment.
000841	Oregon Project Independence	\$ 934,000.00	\$ 284,791.11	30.49%	
000843	ODOT	\$ 981,378.00	\$ 173,894.57	17.72%	Most ODOT Contracts are billed quarterly.
000846	Coordinated Care	\$ 9,620,190.00	\$ 2,804,024.77	29.15%	
000860	Economic Development Admin	\$ 235,410.00	\$ 21,087.92	8.96%	Reviewing to determine why payment has not been received.
000862	Older Americans Act	\$ 1,253,855.00	\$ 482,297.00	38.47%	
000863	Title XIX	\$ 13,186,831.00	\$ 3,296,240.35	25.00%	
000864	Federal Senior Meals	\$ 1,085,054.00	\$ 200,747.75	18.50%	Followed up with the Meals Supervisor, this revenue is currently about 1.5 to 2 months behind.
000865	USDA	\$ 107,064.00	\$ 26,766.00	25.00%	
000867	Federal Match	\$ 120,300.00	\$ 28,440.91	23.64%	
000868	Environmental Protection Agenc	\$ 150,000.00	\$ 35,530.62	23.69%	
000869	Siletz Revenue	\$ 8,000.00	\$ 2,034.00	25.43%	
	REVENUE	\$ 46,783,346.00	\$ 9,513,187.32	20.33%	
000410	Leave Benefits	\$ 630,739.00	\$ 194,096.12	30.77%	
000420	Fringe Benefits	\$ 1,057,704.00	\$ 295,886.39	27.97%	
000421	Insurance Benefits	\$ 3,151,012.00	\$ 857,981.87	27.23%	
000425	PERS Benefits	\$ 2,783,120.00	\$ 802,261.02	28.83%	
000430	PERS Reserve	\$ 222,222.00	\$ 30,552.97	13.75%	
0001ED	Executive Director	\$ 144,100.00	\$ 42,457.22	29.46%	
0004PD	Program Director	\$ 451,699.00	\$ 134,289.96	29.73%	
0010PM	Program Manager	\$ 146,097.00	\$ 18,022.73	12.34%	
0013PS	Program Supervisor	\$ 870,014.00	\$ 277,324.31	31.88%	

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended October 31, 2020

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 33.33%

Acct No	Description	Budget	YTD Bal	YTD %	
0019PM	Personnel Manager	\$ 96,780.00	\$ 33,880.85	35.01%	
0046CM	Case Manager	\$ 2,753,296.00	\$ 799,328.25	29.03%	
0053CC	Contracts Coordinator	\$ 83,933.00	\$ 26,432.12	31.49%	
0055CS	Clerical Supervisor	\$ 59,813.00	\$ 38,362.90	64.14%	
0058AP	Assistant Planner	\$ 101,451.00	\$ 80,720.40	79.57%	Human Resource staff was reclassified to this classification from the Confidential Executive Assistant. Some of these funds were budgeted in the CED Planner line.
005PIO	Public Information Officer	\$ 53,637.00	\$ -	0.00%	Vacant Position
0060AS	Accounting Specialist	\$ 109,245.00	\$ 35,888.34	32.85%	
0064ES	Eligibility Specialist	\$ 1,246,686.00	\$ 414,842.63	33.28%	
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	\$ 15,577.52	33.04%	
0067EA	Executive Assistant	\$ 77,577.00	\$ 35,504.06	45.77%	
0070AC	Accounting Clerk II	\$ 51,589.00	\$ 16,915.36	32.79%	
0076AA	Administrative Assistant	\$ 314,383.00	\$ 131,526.11	41.84%	
0076BO	Business Officer	\$ 58,576.00	\$ 19,484.56	33.26%	
0085CS	Clerical Specialist	\$ 377,325.00	\$ 117,960.54	31.26%	
0085SS	Software Support Specialist	\$ 75,069.00	\$ -	0.00%	Vacant Position
0085WS	Workstation Support Specialist	\$ 114,771.00	\$ 34,314.55	29.90%	
013SLO	Senior Loan Officer	\$ 82,233.00	\$ 24,864.88	30.24%	
013TSM	Transportation Manager	\$ 77,869.00	\$ 26,303.67	33.78%	
025NSS	Network Support Specialist	\$ 65,184.00	\$ 2,381.21	3.65%	
031CDP	CED Planner	\$ 447,686.00	\$ 56,590.49	12.64%	
034APS	Adult Protective Services Spec	\$ 648,119.00	\$ 195,340.62	30.14%	
037DTC	Diversion & Transition Coord	\$ 207,251.00	\$ 64,939.76	31.33%	
037LCM	Lead Case Manager	\$ 273,793.00	\$ 42,254.64	15.43%	
045ISS	Information Support Specialist	\$ 54,287.00	\$ 27,412.80	50.50%	Positions in technology are being reviewed for budget placement.
055VSO	Veterans Service Officer	\$ 51,266.00	\$ 18,518.04	36.12%	
060FMC	Facility Maint. Coordinator	\$ 48,962.00	\$ 17,316.04	35.37%	
061LES	Lead Eligibility Specialist	\$ 53,209.00	\$ 18,619.33	34.99%	
064ADR	ADRC Specialist	\$ 236,917.00	\$ 50,304.00	21.23%	
064ALW	Asst. AFH Licensing Worker	\$ 113,907.00	\$ 36,404.11	31.96%	
064TSS	Technology Support Spec.	\$ 42,791.00	\$ -	0.00%	Vacant Position
067CEA	Confidential Executive Assist	\$ 107,138.00	\$ 14,494.72	13.53%	
075LTB	Lead Trans Brokerage Spec.	\$ 47,326.00	\$ 15,084.68	31.87%	
075TBS	Transportation Brokerage Spec.	\$ 444,157.00	\$ 109,267.33	24.60%	
076IHA	In Home Assistant	\$ 463,787.00	\$ 126,848.14	27.35%	
082SMC	Senior Meals Coordinator	\$ 47,916.00	\$ 12,833.38	26.78%	
090RSM	Relief Site Manager	\$ 25,000.00	\$ 6,526.88	26.11%	
099EXH	Extra Hire	\$ 139,978.00	\$ 72.90	0.05%	
88MSM3	Meal Site Manager 3	\$ 201,954.00	\$ 67,966.06	33.65%	
	PERSONNEL	\$ 18,958,714.00	\$ 5,403,371.66	28.50%	
					Expenses year-to-date over budget
000504	Advertising	\$ 21,834.00	\$ 7,649.40	35.03%	
000506	Auto Expense	\$ 17,000.00	\$ 5,403.68	31.79%	
000510	Bank Charges	\$ 15,300.00	\$ 3,862.18	25.24%	
000513	Board/Comm/Meeting Expense	\$ 41,214.00	\$ 1,275.64	3.10%	
000516	Computer Maintenance	\$ 166,795.00	\$ 70,877.58	42.49%	This is high due to the one time payment for the financial software. It will level out as we move through the year.
000521	Contract Administration	\$ 2,500.00	\$ 8.25	0.33%	
000522	Contract Expense	\$ 11,467,756.00	\$ 3,069,851.08	26.77%	

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended October 31, 2020

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 33.33%

Acct No	Description	Budget	YTD Bal	YTD %	
000523	Admin Contract Expense	\$ 500,000.00	\$ 161,519.11	32.30%	
000525	Copying	\$ 84,990.00	\$ 8,651.91	10.18%	
000531	Dues and Memberships	\$ 68,075.00	\$ 9,776.50	14.36%	
000532	Equipment Expense	\$ 1,000.00	\$ -	0.00%	
000533	Finance Indirect	\$ 560,476.00	\$ 198,237.32	35.37%	This should be 33% it is off due to the supplemental budget. Will correct itself in November
000534	Indirect Expense	\$ 968,735.00	\$ 364,611.68	37.64%	This should be 33% it is off due to the supplemental budget. Will correct itself in November
000535	Furniture & Fixtures	\$ 135,450.00	\$ 5,015.00	3.70%	
000537	Insurance	\$ 70,050.00	\$ 73,259.48	104.58%	One time expense
000540	Interest Expense	\$ 18,000.00	\$ 7,447.33	41.37%	
000542	Legal Services	\$ 48,000.00	\$ 9,990.45	20.81%	
000543	Licenses and Fees	\$ 140,719.00	\$ 57,287.78	40.71%	
000546	Loan Fees	\$ 850.00	\$ 1,967.40	231.46%	Business Lending is working to get the new USDA funds out to the community.
000549	Maintenance and Repair	\$ 51,250.00	\$ 29,143.23	56.86%	The agency has been working on some building updates while staff are remote.
000550	Marketing Expense	\$ 8,050.00	\$ 25.00	0.31%	
000551	Taxes	\$ 3,500.00	\$ -	0.00%	
000553	Loan Admin Exp	\$ 120,000.00	\$ 33,280.70	27.73%	
000555	Postage	\$ 65,250.00	\$ 17,988.76	27.57%	
000558	Printing	\$ 24,600.00	\$ 1,625.68	6.61%	
000561	Rent	\$ 708,730.00	\$ 238,974.62	33.72%	
000564	Resource Reserve	\$ 60,000.00	\$ 14,220.46	23.70%	
000567	Supplies	\$ 148,716.00	\$ 45,013.96	30.27%	
000568	Stipend	\$ 159,620.00	\$ 36,987.75	23.17%	
000570	Technology Indirect	\$ 785,901.00	\$ 245,557.00	31.25%	This should be 33% it is off due to the supplemental budget. Will correct itself in November
000573	Telephone	\$ 174,047.00	\$ 51,791.85	29.76%	
000575	Special Event Expense	\$ 10,000.00	\$ -	0.00%	
000576	Training	\$ 169,506.00	\$ 9,901.01	5.84%	
000577	Volunteer Recognition	\$ 20,500.00	\$ 7,165.40	34.95%	
000578	Meal Delivery Travel	\$ 72,750.00	\$ 8,278.42	11.38%	
000579	Travel	\$ 177,234.00	\$ 8,589.60	4.85%	
000580	Transfers Out	\$ 185,000.00	\$ 10,000.00	5.41%	
000582	Utilities	\$ 68,000.00	\$ 16,944.31	24.92%	
000583	Operating Contingency	\$ 4,921,921.00	\$ -	0.00%	
000584	Janitorial	\$ 79,614.00	\$ 26,989.75	33.90%	
000585	Unappropriated EFB for future	\$ 4,634,209.00	\$ -	0.00%	
	MATERIALS AND SUPPLIES	\$ 26,977,142.00	\$ 4,859,169.27	18.01%	
000595	Capital Purchase	\$ 339,000.00	\$ -	0.00%	
000596	Leasehold Improvement	\$ 460,000.00	\$ 8,947.20	1.95%	
	CAPITAL OUTLAY	\$ 799,000.00	\$ 8,947.20	1.12%	
000598	Principal Payment	\$ 43,333.00	\$ -	0.00%	
000599	Interest Expense	\$ 5,157.00	\$ 2,578.33	50.00%	
	DEBT SERVICES	\$ 48,490.00	\$ 2,578.33	5.32%	
	EXPENSE	\$ 46,783,346.00	\$ 10,274,066.46	21.96%	
	NET GAIN/(LOSS)	\$ -	\$ (760,879.14)	0.00%	

Notes



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