



Finance Committee Meeting Agenda Packet

December 7, 2017, 1:00 pm

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

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

This page intentionally left blank



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

**COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
December 7, 2017
1:00 p.m.**

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

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

1. Minutes of Previous Meetings (Treasurer Bill Hall)
(1:00 – 1:05 p.m.)

Review of the July 20, 2017 Finance Committee minutes. (Page 2).

ACTION: Motion to approve the minutes of the July 20, 2017 Finance Committee meeting.

2. Financial Report (Finance Director Sue Forty)
(1:05 – 1:15 p.m.)

Finance Director Sue Forty will review the Financial Report and respond to questions (Page 4).

ACTION: Information only.

3. Other Business
(1:15 – 1:20 p.m.)

4. Adjournment
(1:20 p.m.)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MEETING MINUTES
July 20, 2017**

MEMBERS: Mayor Sharon Konopa, Albany; Commissioner Anne Schuster, Benton County; Mayor Biff Traber, Corvallis; and Councilor Bob Elliott, Lebanon.

STAFF: Executive Director Fred Abousleman; Deputy Director Lydia George; Senior and Disability Services (SDS) Program Manager Randi Moore; Community Service Program (CSP) Manager Jennifer Moore; Community and Economic Development (CED) Program Manager Brenda Mainord; Finance Manager Janet Cline; and Administrative Assistant Jennifer Kelley.

GUESTS: Senior Services Advisory Council (SSAC) Vice-Chair Saleem Noorani.

The Oregon Cascades West Council of Governments' (OCWCOG) Budget Committee Meeting was called to order by Vice-Chair Sharon Konopa at 1:04 pm on July 20, 2017 at the Cascades West Center in Albany.

1. Minutes of Previous Meetings

Councilor Bob Elliott motioned to approve the minutes of the May 18, 2017 Finance Committee meeting, Mayor Biff Traber seconded. Motion passed unanimously.

Mayor Traber motioned to approve the minutes of the May 18, 2017 Budget Committee meeting, Commissioner Anne Schuster seconded. Motion passed unanimously.

2. Financial Report

Finance Manager Janet Cline stated that the current budget is trending at around 91% of the annual budget through May. A correction was made on the presented Snapshot –Year to Date (YTD) through March should read YTD through May.

Mayor Traber asked about YTD donations. Finance Manager Cline stated that donations are currently at 127.15%, due mainly to larger than anticipated *Meals on Wheels (MOW)* contributions.

Mayor Traber asked whether some line items are behind due to payment schedules. Finance Manager Cline stated that this is accurate, and these items should catch up at the end of the Fiscal Year (FY). If they do not, an amended budget is completed.

Commissioner Schuster asked about the amount of donations typically received for *MOW*. Executive Director Fred Abousleman stated that OCWCOG sometimes receives up to \$1 million in *MOW* donations, however the amount is typically lower. He added that there is some automatic funding for *MOW* due to the Older Americans Act (OAA), with additional funding beyond that base amount going to additional *MOW* services, such as weekend meals.

Commissioner Schuster asked what budget would be needed if *MOW* were to be able to do everything needed within the community. Executive Director Abousleman stated that CSP Manager Jennifer Moore is currently working on a strategy for this, but current projections are \$500,000 - \$700,000 in additional dollars. He added that there are potentially untapped funding sources, such as foundations, community support, and private support. Additionally, *MOW* has unassociated costs, such as vehicles and meal sites, which all require funding.

Commissioner Schuster stated that there is a need for more services. Executive Director Abousleman agreed, and stated that the need is growing.

Chair Konopa asked about the “Loan Admin Expo” line on Page 11 of the Agenda Packet, which was listed as 134% over-budget. Executive Director Abousleman explained that when OCWCOG’s *Business Lending* program lost contracts to provide U.S. Small Business Administration 504 Loans (504 Loans), they took their portfolios, which amounted to around \$130,000/year. At that time, the Board was asked to allow a transfer of funds to cover *Business Lending*’s expenses, until 504 Loan contracts could be regained.

Mayor Biff Traber asked where the funds had transferred from. Executive Director Abousleman stated that funds are transferred from General Administration or a general reserve. He stated that funds were gathered to cover the deficit from last FY, and will likely also need to cover this FY.

Commissioner Schuster asked about the Beginning Balance on Page 9 being over-budget. Executive Director Abousleman stated that the imbalance is on the revenue side, indicating it was incoming funding, likely that we did not anticipate. He stated that these funds will rebalance when carry-forwards are rebalanced. He added that donations have been higher than anticipated, as well as loan and bank interest, and other revenue services.

3. Other Business

Executive Director Abousleman stated that SDS Program Manager Randi Moore had been going through State allocations, and OCWCOG’s allocation should be approximately what was budgeted. Executive Director Abousleman stated that OCWCOG will be sending a letter to our delegation, thanking them for their work. OCWCOG had anticipated significant cuts, but Medicaid and OAA programs were kept as whole as they could have been.

Mayor Traber noted that the provider fee legislation may be referred to voters, and asked whether funding could be delayed. Executive Director Abousleman stated that allocations are always in flux, but for the purposes of State funding, OCWCOG feels confident that what was budgeted can move forward. He added that Medicaid, Adult Protective Services, and *Oregon Project Independence (OPI)* would have taken the biggest hits.

Commissioner Schuster asked about funding for *OPI*, as it was projected to receive substantial cuts. Executive Director Abousleman stated that it had been fully funded, through lots of advocacy.

SSAC Vice-Chair Saleem Noorani stated that an advocacy group consisting of *OPI* and SSAC members had created a profile of six recipients of *OPI*, including a 92-year-old woman living by herself in Sweet Home. This document was sent out to legislators, and then subsequently referenced during in-person follow-up.

Chair Konopa and Executive Director Abousleman thanked SSAC Vice-Chair Noorani for this group’s work.

4. Adjournment

The meeting adjourned at 1:16 pm.

Minutes recorded by Jennifer Kelley.



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: December 7, 2017
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, 2017, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2018 Budget	October YTD	Percentage YTD	Prior Year YTD
Dues	281,205.00	279,203.86	99.29%	103.79%
Contracts	2,712,797.00	482,567.07	17.78%	29.51%
Grants	245,955.00	71,749.33	29.17%	52.33%
Donations	222,982.00	77,134.29	34.59%	15.40%
State Revenue	1,240,203.00	236,253.73	19.05%	22.66%
Federal Revenue	11,806,284.00	3,052,459.50	25.85%	25.35%
Coordinated Care	7,267,487.00	1,755,873.39	24.16%	29.23%
Total Income (all line items)	36,739,228.00	7,162,415.21	19.50%	22.15%
Total Payroll Expense	14,045,992.00	3,802,626.71	27.07%	28.40%
Contract Expense	9,203,892.00	2,919,413.83	31.72%	33.47%
Indirect Expense	2,052,862.00	684,287.93	33.33%	33.28%
Maintenance & Repair	248,145.00	60,728.59	24.47%	22.29%
Supplies	100,750.00	34,786.15	34.53%	23.23%
Telephone	223,936.00	51,556.70	23.02%	27.86%
Travel / Training	263,550.00	79,186.67	30.05%	33.86%
Total Expense (all line items)	36,739,228.00	8,371,522.29	22.79%	24.36%
Net Gain / (Loss)		(1,209,107.08)		

Fiscal Year (FY) FY2017 - 2018 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2017-2018 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. All member regular dues have been received.
- c. Contract revenue is low, most contracts are billed quarterly. Billing for 1st quarter will be reflected on the next report.
- d. Grant revenue is on budget.
- e. Donations revenue is up, the organization is working on increasing community awareness about the needs of programs. The success of *Tapas and Treasurers* and *CelebrateLBL* are impacting the increase.
- f. The organization's State 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.
- h. Coordinated Care revenue is on budget.

FY2017 - 2018 Financial Narrative (Personnel and Material & Supplies)

- a. The organization's Personnel Expense is currently on budget. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant to ensure we are utilizing funding in the most equitable way.
- b. Contract expense is on budget.
- 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 low. Budgeted projects being scheduled.
- e. The organization continues to monitor the implementation of the centralized purchasing program. Supplies are on budget.
- f. Telephone costs are low; this is a result of the Technology Services team researching more efficient services that have resulted in a reduction in cost.
- g. Travel/Training is on budget. Management staff continually review staff travel to ensure the best use of staff time and program expenses.

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

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended October 31, 2017

Revenues year-to-date are 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	\$ 4,239.00	\$ -	0.00%	Beginning fund balances will be populated after annual audit is complete.
000725	Beg Bal Restrict for Contracts	\$ 1,662,444.59	\$ -	0.00%	
000735	Beg Bal-Restricted Reconcile	\$ 1,606,793.00	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 1,948,856.50	\$ -	0.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ -	0.00%	
000750	Beg Bal-Unrestricted	\$ 1,895,477.00	\$ -	0.00%	
000801	Dues	\$ 281,204.87	\$ 279,203.86	99.99%	Some special dues are still outstanding.
000802	Fees For Service	\$ 115,775.00	\$ 30,780.30	26.59%	
000803	Internal Transfer	\$ 2,057,863.00	\$ 685,481.67	33.31%	
000804	Miscellaneous Revenue	\$ 1,015.00	\$ 22,815.91	2247.87%	Employee Settlement
000805	Contract Revenue	\$ 2,713,797.00	\$ 482,567.09	17.78%	Most contracts are billed quarterly.
000806	Grant Revenue	\$ 245,955.00	\$ 71,749.33	29.17%	
000807	Donations	\$ 222,982.00	\$ 77,134.29	34.59%	<i>Tapas and Treasures</i> and <i>CelebrateLBL</i> outreach in the community
000808	Interest Revenue	\$ 215,205.00	\$ 87,961.47	40.87%	
000809	Transfers In	\$ 189,292.00	\$ 21,666.68	11.45%	There is a budget item for the programs to transfer funds in, if needed.
000812	Sponsorship	\$ 26,500.00	\$ 9,250.00	34.91%	
000819	Special Event Revenue	\$ -	\$ 6,726.94	0.00%	This account was created for the <i>CelebrateLBL</i> event expense.
000820	Program Meals Revenue	\$ 165,000.00	\$ 53,488.49	32.42%	
000822	Loan Packaging Fees	\$ 2,000.00	\$ 5,606.68	280.33%	Payment for prior year closed loan, payment was after June 30.
000823	Program Income	\$ 628,767.00	\$ 210,787.37	33.52%	
000824	Lending Administration	\$ 120,000.00	\$ 38,202.72	31.84%	
000824	Match Revenue	\$ 85,588.00	\$ 32,564.01	38.05%	
000826	Borrowers Fees	\$ 1,500.00	\$ 221.78	14.79%	
000828	Service Fees	\$ 5,000.00	\$ 1,620.00	32.40%	
000840	Veterans	\$ 55,000.00	\$ -	0.00%	This is a quarterly payment.
000841	Oregon Project Independence	\$ 575,000.00	\$ 140,137.33	24.37%	State contract payments are a month behind.
000843	ODOT	\$ 610,203.00	\$ 96,116.40	15.75%	This is a quarterly payment.
000846	Coordinated Care	\$ 7,267,487.00	\$ 1,755,873.39	24.16%	
000860	Economic Development Admin	\$ 75,000.00	\$ -	0.00%	This is a semi-annual report and payment.
000862	Older Americans Act	\$ 1,051,151.00	\$ 217,777.00	20.72%	State contract payments are a month behind.
000863	Title XIX	\$ 9,956,008.00	\$ 2,676,635.00	26.88%	
000864	Federal Senior Meals	\$ 378,000.00	\$ 86,298.84	22.83%	

000865	USDA	\$	132,000.00	\$	27,919.00	21.15%	
000867	Federal Match	\$	210,125.00	\$	40,889.66	19.46%	New match projects - billed quarterly
000869	Siletz Revenue	\$	4,000.00	\$	2,940.00	73.50%	This is a semi-annual payment.
	REVENUE	\$	36,739,227.96	\$	7,162,415.21	19.50%	
000410	Leave Benefits	\$	490,894.00	\$	152,750.28	31.12%	
000420	Fringe Benefits	\$	757,864.00	\$	205,135.22	27.07%	
000421	Insurance Benefits	\$	2,313,029.00	\$	650,448.10	28.12%	
000425	PERS Benefits	\$	2,163,514.00	\$	466,353.04	21.56%	
000430	PERS Reserve	\$	82,377.00	\$	21,652.36	26.28%	
0001ED	Executive Director	\$	132,842.00	\$	44,072.00	33.18%	
0004DD	Deputy Director	\$	108,348.00	\$	28,588.93	26.39%	
0004PD	Program Director	\$	194,670.00	\$	65,191.66	33.49%	
0010PM	Program Manager	\$	364,301.00	\$	85,634.72	23.51%	
0013PS	Program Supervisor	\$	597,146.00	\$	183,514.89	30.73%	
0016LO	Loan Officer	\$	71,603.00	\$	19,777.56	27.62%	
0019CA	Clerical Assistant	\$	30,540.00	\$	7,114.49	23.30%	
0019PM	Personnel Manager	\$	85,796.00	\$	27,407.31	31.94%	
0019TM	Technology Services Manager	\$	74,552.00	\$	25,844.00	34.67%	
0046CM	Case Manager	\$	1,840,663.00	\$	511,798.73	27.81%	
0053CC	Contracts Coordinator	\$	56,030.00	\$	16,121.00	28.77%	
0055CS	Clerical Supervisor	\$	48,425.00	\$	15,656.00	32.33%	
0060AS	Accounting Specialist	\$	51,597.00	\$	16,145.99	31.29%	
0064ES	Eligibility Specialist	\$	1,025,826.00	\$	295,617.64	28.82%	
0067EA	Executive Assistant	\$	49,424.00	\$	11,799.16	23.87%	
0070AC	Accounting Clerk II	\$	37,409.00	\$	12,019.93	32.13%	
0076AA	Administrative Assistant	\$	440,939.00	\$	119,008.33	26.99%	
0085CS	Clerical Specialist	\$	227,456.00	\$	73,221.77	32.19%	
0085WS	Workstation Support Specialist	\$	50,444.00	\$	15,155.91	30.05%	
013CDP	CED Planner II	\$	58,792.00	\$	8,273.06	14.07%	Employee was reclassified.
013MDR	MPO Director	\$	95,855.00	\$	28,370.95	29.60%	
025NSS	Network Support Specialist	\$	76,122.00	\$	25,031.59	32.88%	
031CDP	CED Planner	\$	180,406.00	\$	49,018.40	27.17%	
034APS	Adult Protective Services Spec	\$	345,897.00	\$	95,862.01	27.71%	
037DTC	Diversion & Transition Coord	\$	183,878.00	\$	56,181.40	30.55%	
037LCM	Lead Case Manager	\$	335,339.00	\$	56,374.59	16.81%	
045ISS	Information Support Specialist	\$	63,987.00	\$	21,130.29	33.02%	
052ALO	Assistant Loan Officer	\$	28,015.00	\$	-	0.00%	This is a vacant position.

055VSO	Veterans Service Officer	\$	58,622.00	\$	19,751.90	33.69%
060FMC	Facility Maint. Coordinator	\$	50,748.00	\$	18,515.34	36.48%
061LES	Lead Eligibility Specialist	\$	32,626.00	\$	7,937.40	24.33%
064ADR	ADRC Specialist	\$	226,027.00	\$	55,615.48	24.61%
064ALW	Asst. AFH Licensing Worker	\$	48,653.00	\$	15,241.18	31.33%
067CEA	Confidential Executive Assist	\$	51,569.00	\$	14,487.27	28.09%
075LTB	Lead Trans Brokerage Spec.	\$	43,617.00	\$	12,900.18	29.58%
075TBS	Transportation Brokerage Spec.	\$	424,735.00	\$	109,352.16	25.75%
076CAA	Conf. Administrative Assistant	\$	40,112.00	\$	12,083.90	30.13%
082SMC	Senior Meals Coordinator	\$	43,789.00	\$	8,604.40	19.65%
090RSM	Relief Site Manager	\$	18,917.00	\$	9,092.77	48.07%
099EXH	Extra Hire	\$	149,286.00	\$	51,325.61	34.38%
88MSM3	Meal Site Manager 3	\$	193,311.00	\$	57,447.81	29.72%
	PERSONNEL	\$	14,045,992.00	\$	3,802,626.71	27.07%

Vacant Senior Meals Coordinator

Employee settlement

Vacant Meal Site Manager position

Expenses year-to-date over budget

000504	Advertising	\$	13,450.00	\$	3,598.38	26.75%
000506	Auto Expense	\$	12,500.00	\$	5,559.07	44.47%
000510	Bank Charges	\$	15,700.00	\$	4,769.61	30.38%
000513	Board/Comm/Meeting Expense	\$	32,700.00	\$	5,809.81	17.77%
000516	Computer Maintenance	\$	77,260.00	\$	24,250.53	31.39%
000521	Contract Administration	\$	2,500.00	\$	1,178.00	47.12%
000522	Contract Expense	\$	9,203,891.65	\$	2,919,413.83	31.72%
000523	Admin Contract Expense	\$	350,000.00	\$	113,975.77	32.56%
000525	Copying	\$	77,095.00	\$	26,516.87	34.40%
000531	Dues and Memberships	\$	60,625.00	\$	43,917.05	72.44%
000532	Equipment Expense	\$	4,000.00	\$	77.95	1.95%
000533	Finance Indirect	\$	487,215.00	\$	162,405.65	33.33%
000534	Indirect Expense	\$	974,023.00	\$	324,674.28	33.33%
000535	Furniture & Fixtures	\$	4,200.00	\$	-	0.00%
000537	Insurance	\$	62,250.00	\$	62,637.32	100.62%
000540	Interest Expense	\$	19,200.00	\$	9,674.97	50.39%
000541	Loan Legal Expense	\$	2,000.00	\$	-	0.00%
000542	Legal Services	\$	12,350.00	\$	2,199.00	17.81%
000543	Licenses and Fees	\$	55,560.00	\$	15,710.12	28.28%
000546	Loan Fees	\$	1,500.00	\$	448.07	29.87%
000549	Maintenance and Repair	\$	248,145.00	\$	60,728.59	24.47%
000550	Marketing Expense	\$	12,900.00	\$	6,570.55	50.93%
000551	Taxes	\$	3,500.00	\$	3,446.76	98.48%

Delivery vehicle use and van replacement expense

Upfront purchases for money orders to use for record checks.

Most dues are paid at the beginning of Fiscal Year.

One time payment at the beginning of Fiscal Year.

USDA one-time payments

Special contract marketing expense

One-time annual expense

000553	Loan Admin Exp	\$	120,000.00	\$	37,548.40	31.29%	
000555	Postage	\$	66,200.00	\$	15,833.48	23.92%	
000558	Printing	\$	13,430.00	\$	1,983.57	14.77%	
000561	Rent	\$	645,307.00	\$	213,430.48	33.07%	
000564	Resource Reserve	\$	189,108.00	\$	33,103.51	17.51%	
000567	Supplies	\$	100,750.00	\$	34,786.15	34.53%	
000568	Stipend	\$	87,877.00	\$	23,022.37	26.20%	
000570	Technology Indirect	\$	591,624.00	\$	197,208.00	33.33%	
000573	Telephone	\$	223,936.00	\$	51,556.70	23.02%	
000575	Special Event	\$	-	\$	10,633.66	0.00%	CelebrateLBL expense
000576	Training	\$	90,600.00	\$	24,066.75	26.56%	
000577	Volunteer Recognition	\$	10,000.00	\$	4,734.64	47.35%	Due to Foster Grandparent Program requirements
000578	Meal Delivery Travel	\$	35,000.00	\$	14,550.96	41.57%	All mileage reimbursements for meal delivery
000579	Travel	\$	137,950.00	\$	40,568.96	29.41%	
000580	Transfers Out	\$	88,411.88	\$	10,000.00	11.31%	
000582	Utilities	\$	70,145.00	\$	21,395.94	30.50%	
000583	Operating Contingency	\$	3,001,954.51	\$	-	0.00%	
000584	Janitorial	\$	56,400.00	\$	15,864.00	28.13%	
000585	Unappropriated EFB for future	\$	5,258,644.92	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	22,519,902.96	\$	4,547,849.75	20.19%	
000595	Capital Purchase	\$	15,000.00	\$	14,600.00	97.33%	Server - one-time purchase
000596	Leasehold Improvement	\$	95,000.00	\$	-	0.00%	
	CAPITAL OUTLAY	\$	110,000.00	\$	14,600.00	13.27%	
000598	Principal Payment	\$	43,333.00	\$	-	0.00%	
000599	Interest Expense	\$	20,000.00	\$	6,445.83	32.23%	
	DEBT SERVICES	\$	63,333.00	\$	6,445.83	10.18%	
	EXPENSE	\$	36,739,227.96	\$	8,371,522.29	22.79%	
		\$	-	\$	(1,209,107.08)		



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