

## Monday, January 27, 2025

## 12:00 p.m.

This meeting includes in-person and virtual participation. Council Chambers 333 Broadalbin Street SW Or join the meeting here:

https://council.albanyoregon.gov/groups/cdc/zoom

Phone: 1 (253) 215-8782 (Long distance charges may apply) Meeting ID: 894 5923 3401; Passcode: 498781

Please help us get Albany's work done. Be respectful and refer to the rules of conduct posted by the main door to the Chambers and on the website.

1.	Call to Order	(Chair)
2.	Roll Call	(Staff)
3.	Approval of December 16, 2024, minutes [Pages 2-3]	(Chair)
4.	Election of Chair and Vice Chair	(Chair)
5.	Scheduled Business	(Staff)
	<ul> <li>2025 Applicant Presentations: Center Against Rape and Domestic Violence (CARDV), M Family YMCA, Boys &amp; Girls Club of Albany, and Albany Partnership for Housing and Co Development [Pages 4-240]</li> <li>Housing Implementation Plan Updates</li> </ul>	
6.	Business from the Public	(Chair)
	Persons wanting to provide comments may:	
	1. Email written comments to <u>cdaa@albanyoregon.gov</u> , including your name, before <b>noon</b>	on the day of
	the meeting.	
	2. To comment virtually during the meeting, register by emailing <u>cdaa@albanyoregon.gov</u> ,	before <b>noon on</b>
	the day of the meeting, with your name. The chair will call upon those who have registed	ered to speak.
	3. Appear in person at the meeting and register to speak.	

- 6. Business from the Commission
- 7. Next Meeting Date: Monday, February 10, 2025, at 12:00 p.m. in Council Chambers
- 8. Adjournment

This meeting is accessible to the public via video connection. The location for in-person attendance is accessible to people with disabilities. If you have a disability that requires accommodation, please notify city staff at least 48-hours in advance of the meeting at: <a href="mailto:cdaa@albanyoregon.gov">cdaa@albanyoregon.gov</a> or call 541-917-7550.

Testimony provided at the meeting is part of the public record. Meetings are recorded, capturing both inperson and virtual participation, and are posted on the City's website.



(Chair)



### MINUTES December 16, 2024 12:00 p.m. Hybrid – Santiam Room Approved: DRAFT

Call to Order

Vice-Chair Robyn Davis called the meeting to order at 12:00 p.m.

Roll Call

Members present: Jim Cole, Larry Timm, Ron Green, Courtney Stubbs, Robyn Davis, Emma Deane, John Robledo, Alex Johnson II, Skylar Bailey

Members absent: Bessie Johnson (excused)

#### Approval of Minutes

Motion: Commissioner Bailey moved to approve the November 18, 2024, minutes as presented. Commissioner Cole seconded the motion, which passed 9-0.

#### Scheduled Business:

#### Scoring Matrix Overview •

Planner II Beth Freelander presented a revised scoring matrix for the CDBG applications. Changes were made based upon the evaluation criteria, feedback from the Commission and she cross-walked the application questions with the corresponding criteria and the possible points assigned to each question which included adding some questions related to scoring criteria. Scoring categories include Alignment with Consolidated Plan goals; Benefits to low-income residents; Readiness to proceed and complete within given period; Agency capacity and familiarity with the use of federal or CDBG funds; and project budget and reasonable expenses. Initial scores are used as a starting point for discussions in awarding funds, but don't necessarily determine awards.

• Conflict of Interest Forms (COI)

Freelander provided the COI form for anyone needing to be aware of the requirements and definition of conflicts to recuse themselves prior to application review/scoring.

• Housing Implementation Plan Update

Freelander reported that the Housing Implantation Policies went to City Council December 11, 2024, and were available beforehand for public comment. The ordinances for the construction excise tax and low-income rental housing tax abatement were read for the first time and will come back for a second reading at the January 22, 2025, council meeting. The resolution considering policies and procedures to consider city-owned surplus land for housing where appropriate passed.

### Business from the Public

None.

Business from the Commission

Letter from Commissioner Davis

12:21 p.m.

## 12:01 p.m.

12:02 p.m.

# 12:13 p.m.

12:15 p.m.

## COMMUNITY DEVELOPMENT COMMISSION MINUTES December 16, 2024

Commissioner Davis reported that she worked on an update to the Letter to the Council on homelessness and shared that she sought feedback from the Human Relations Commission as well as additional feedback from Commissioner Deane. She asked to table the discussion for one more cycle to allow time to attend meeting of other groups doing tactical/strategic work for the homeless in Albany. Commissioner Deane provided some background on the groups that are meeting and her view of the tiered support efforts and community/county partnerships she is aware of.

Commissioner Green proposed that the letter might address the re-establishment of another city-sanctioned camping space after the closure of Marvin's Garden. He acknowledged that the closure was necessary due to the dangerous conditions that evolved there. He thought it worth noting that Marvin's Garden was a draw to many people outside Albany and that indicated the need regionally and statewide. Anywhere that is offering services is a draw.

Commissioner Johnson II noted that unfortunately there generally needs to be a significant event to trigger people into shelters, rather than dispersed camping. Commissioner Deane emphasized that there is not enough low barrier shelter bed space available for all in need, so it is complicated.

Comprehensive Planning Manager Anne Catlin noted that a task force could provide a formal assessment of need and action plan to bring federal dollars and other funds in to address the problem. Commissioner Johnson II shared that Oregon mayors have repeatedly shared their ideas about how to address the issue.

Commissioner Davis shared that the concept of a "sanctioned" space is an incredible draw as people won't be kicked off sanctioned property. But there aren't resources available to monitor spaces 24/7. The homeless need stability and access to services. She offered to bring the letter back in January and if approved take it to the Council in February. Catlin offered some options in how to present this to the Council.

#### Next Meeting Dates

The next meeting date is January 27, 2025, at 12:00 p.m. in the Santiam room.

#### <u>Adjournment</u>

Vice-Chair Davis adjourned the meeting at 12:53 p.m.

Respectfully submitted,

Reviewed by,

Susan Muniz Recorder Beth Freelander Planner II

\*Documents discussed at the meeting that are not in the agenda packet are archived in the record. The documents are available by emailing <a href="mailto:cdaa@albanyoregon.govt">cdaa@albanyoregon.govt</a>.

CDBG Scoring Matrix						
App. Question	Relevant Application Questions	Criteria	Possible points			
	Activity need, consolidated plan and	CDBG award policies and priorities				
Q1	Explain which goals in Albany's 2023-2027 Consolidated Plan will be addressed by the proposed activity.	The proposed activity clearly addresses one or more priorities in the 2023-2027 Consolidated Plan.	5			
Q2	Describe the community need that will be addressed by the proposed activity.	The applicant describes a clear need in the community that they will address.	5			
Q3	Explain how the activity is an effective strategy to address the identified gap in needs. Provide statistics or evidence to document the activity need.	The proposed activity is an effective strategy to address the identified gap in needs.	5			
Q4	Specify which CDBG National Objective(s) will be satisfied by the proposed activity.	The proposed activity satisfies one of the CDBG National Objectives. <b>(Yes/No)</b>	5			
Q5-6	Explain how the project will promote inclusiveness and diversity. Does your agency have bilingual staff or offer translation?	The project and agency promotes inclusivity and diversity.	5			
	Total for section		25			
	Benefit to low-income Albany resider	nts, performance objective (# served)	1			
Q7	Describe the number and type of residents/clients that will be served. Who and how many will benefit from activity	The activity will primarily serve low/moderate income or presumed benefit Albany residents.	10			
Q/	(estimate # of people, describe clients)?	The number of people who will benefit from this activity (higher score for better cost/benefit ratio)	10			
Q8	Please describe the general accomplishments you intend to achieve with this activity.	The applicant provided clear and compelling accomplishments for this project and the accomplishments described are achievable.	5			
	Total for section		25			

	Readiness to proceed, ability	y to complete in 12 months	
Q9	that is applicable to the activity/project that outlines when major activities will be executed and when the project will be	The applicant provided a complete and realistic schedule which illustrates that the activity will be completed within the program year.	5
Q10-11	Please describe your readiness to proceed, whether land use or other issues are resolved and whether your organization has the administrative capacity to complete the proposed project. Describe the current organizational capacity to complete and manage the activity within the program year.	The applicant demonstrates readiness to implement the activity and any issues that would impede implementation have been resolved.	5
	Total for section		10
	Agency capacity, experience w/ activity ar	nd/or federal funding, agency inclusivity	
Q12	Describe experience and success conducting the same or similar projects, use of federal or CDBG funds.	The agency has experience and demonstrated success implementing the proposed activity or project and using CDBG or other federal funds.	5
Q14	If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved.	The agency has demonstrated success meeting federal	
Q13	Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects.	requirements or has otherwise illustrated their ability to meet federal requirements.	5
Q15	activity/project and define the roles and responsibilities of	If partnerships are necessary for the proposed activity, the agency has already developed those partnerships and there are clear roles for any partnering organizations.	5
Resume, Sect. 5	Staff capacity and experience	Staff have the experience and qualifications to ensure the activity is successful.	5
	Total for section		20

Financial: project expenses are reasonable						
		The applicant provided a complete and realistic budget for				
	Activity budget	the activity or project.	5			
Budget		Activity expenses are reasonable and necessary.	5			
	Why are CDBG funds the best fit/source? Are there other sources of funding for this activity?	CDBG funds are appropriate for this activity and will				
017		address a gap in funding.	5			
Q17		The agency maximizes other funding sources to support				
		this activity or project when possible.	5			
Total for section Total overall						

	2025 CDBG Scoring Matrix		Public Service Applications						Other Apps		
	A	pplicants:		Boys and		COAT			Jackson	Albany	
			OCW COG Senior	Girls Club Summer	YMCA B4 After	(CHC) Unhoused	CARDV Case	CHANCE Shelter	Street YS Case	Prtnrshp Housing	Habitat Housing
		scription:	Companion	Programs	Schl care	Services	Mgmnt	Staffing	Mgmnt	Rehab	Rehab
		Requests:	\$4,300	\$10,800	\$18,000	\$20,000	\$30,000	\$30,000	\$30,000	\$130,000	180,000
) #'s	Evaluation Criteria Activity need, consolidated plan and CDBG award policies and priorit	Max Pts	18 ppl	50 ppl	1,000	1,000	20 ppl	600 ppl	24 ppl	82 units	12 units
		les		[	[	1				[	
21	The proposed activity clearly addresses one or more priorities in the 2023-2027 Consolidated Plan.	5									
2	The applicant describes a clear need in the community that they will address.	5									
13	The proposed activity is an effective strategy to address the identified gap in needs.	5									
24	The proposed activity satisfies one of the CDBG National Objectives. (Yes/No)	5									
25-6	The project and agency promotes inclusivity and diversity.	5									
	Total for section	25	0	0	0	0	0	0	0	0	0
В	enefit to low-income Albany residents, performance objective (# serv					· · · ·					-
	The activity will primarily serve low/moderate income or										
27	presumed benefit Albany residents	10									
	The number of beneficiaries from this activity (higher score for those serving more people)	10									
28	The applicant provided clear and compelling accomplishments for this project and they are achievable.	5									
	Total for section	25	0	0	0	0	0	0	0	0	0
	Readiness to proceed, ability to complete in 12 months										
29	The applicant provided a complete and realistic schedule which illustrates that the activity will be completed within the program year.	5									
010 Q11	The applicant demonstrates readiness to implement the activity and any issues that would impede implementation have been resolved.	5									
	Total for section	10	0	0	0	0	0	0	0	0	0
	Agency capacity, experience w/ fed \$, agency inclusivity										
12	The agency has experience and demonstrated success implementing the proposed activity or project and using CDBG or other federal funds.	5									
213	The agency has demonstrated success meeting federal			-							
14	requirements or has otherwise illustrated their ability to meet federal requirements.	5									
215	If partnerships are necessary for the proposed activity, the agency has already developed those partnerships and there are clear roles for any partnering organizations.	5									
Sec. 5	Staff have the experience and qualifications to ensure the activity is successful.	5									
	Total for section	20	0	0	0	0	0	0	0	0	0
	Financial: project expenses are reasonable						1				
udget	The applicant provided a complete and realistic budget for the activity or project.	5									
	Activity expenses are reasonable and necessary.	5									
17	CDBG funds are appropriate for this activity and will address a gap in funding.	5									
Q17	The agency maximizes other funding sources to support this activity or project when possible.	5									
	Total for section	20	0	0	0	0	0	0	0	0	0



## EXHIBIT A: APPLICATION

(Note: Prior to completing the application materials, please thoroughly review the RFA regarding applicant eligibility, eligible CDBG activities, and CDBG requirements.)

## 1. Applicant Information

Applicant (organization name): <u>Center Against Rape & Domestic Violence (CARDV)</u>

Contact Person: <u>Stephanie Miller</u> Email: <u>executive.director@cardv.org</u>

Mailing Address: PO Box 914, Corvallis, OR 97339

Phone #: <u>541-758-0219</u> Agency website: <u>cardv.org</u>

UEI #\*: <u>VBV1GMDMPKU6</u>EIN: <u>93-0792125</u>

(Unique entity identifier number is required. Get one at sam.gov)

Organization Mission Statement:

To provide services and support to those affected by sexual and domestic violence; and, to provide education and leadership within the community to change the societal conditions that cultivate these forms of violence.

## 2. Proposal Summary

<u>Activity/Program Name</u>: Alternatives to Abuse Emergency Shelter Program <u>Activity Location</u>: Confidential shelters in Linn and Benton Counties <u>Proposal Summary</u>: Provide a summary of the proposed activity and anticipated outcomes.

Many survivors of domestic violence face an impossible choice: remain in an abusive household or risk homelessness. CARDV's *Alternatives to Abuse* Emergency Shelter Program addresses this critical barrier by providing safe, confidential housing for survivors and their children as they escape dangerous and potentially life-threatening environments. In addition to secure accommodations, the shelter offers essential supportive services for victims of domestic and sexual violence, helping them rebuild their lives.

This program is particularly crucial for low-income survivors who lack the financial resources to access temporary accommodation such as motels or hotels, often leaving them with no option but to endure further abuse or face homelessness. In 2024, the *Alternatives to Abuse* program sheltered 75 adults and 50 children, providing 1,310 safe nights of shelter. CARDV's proven management systems and service delivery practices consistently demonstrate the organization's ability to prevent homelessness and empower survivors to move toward safer, more stable futures.



Recognizing that each survivor's experience is unique, CARDV tailors its services to meet the specific needs and goals of each client. Beyond offering a safe place to stay, our program is committed to helping survivors regain their confidence and rebuild their lives. Since 1981, CARDV has been dedicated to empowering survivors to break free from the cycle of violence and build healthier, violence-free futures for themselves and their families.

The goal of the *Alternatives to Abuse* Emergency Shelter Program is to support victims of domestic violence and sexual assault who are either homeless or at risk of homelessness by providing 24/7 shelter and comprehensive wraparound services, including case management and advocacy.

For the upcoming one-year grant period, the program's objectives are:

- 1. To provide 1,300 bed nights of shelter to low-income individuals and families with children experiencing homelessness or at risk of homelessness due to domestic violence.
- 2. To assist at least 25 Albany residents with basic necessities and/or shelter.

The *Alternatives to Abuse* Emergency Shelter Program remains a cornerstone of CARDV's commitment to providing safety, support, and resources to those in greatest need.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING RQUESTED:						
CDBG Funding Request	\$	30,000				
Leveraged Funds/Resources	\$	1,286,431				
Total Activity Budget	\$	1,316,431				



## 3. CDBG Application Narrative

Provide the information requested below (a separate document is permitted) making sure the narrative corresponds to the numbers provided so the required information can be easily found to ensure a complete application. If the question does not apply to the proposed project write N/A.

Activity Description

- 1. Select and explain which priorities in Albany's 2023-2027 Consolidated Plan will be addressed by the activity.
  - □ Support affordable housing in Albany.
  - ⊠ Reduce homelessness.
  - oxtimes Increase availability of needed services for low- and moderate-income residents.
  - $\hfill\square$  Expand economic opportunities for low- and moderate-income residents.
  - $\hfill\square$  Strengthen and revitalize low- and moderate-income neighborhoods.
- 2. Describe the community need that will be addressed by the proposed activity. Provide statistics or evidence to document the activity need.

The community need addressed by a confidential shelter for victims of domestic violence fleeing violent households is both urgent and multifaceted. Emergency shelters specifically designed for survivors of domestic violence are equipped with specialized training in the dynamics of abuse and the heightened safety risks posed by abusive partners. This expertise is essential, as survivors of high-risk relationships require safe, confidential spaces to escape immediate danger. In Oregon, for instance, 60 people lost their lives in domestic violence-related incidents in 2015, either through homicide or suicide. The highest risk of fatality occurs when a victim attempts to leave or actively leaves an abusive relationship, highlighting the critical need for emergency shelter during this dangerous transition.

In 2015, 10,196 requests for shelter made by adult survivors in Oregon could not be met (Oregon DHS, 2016). While our emergency shelter is intended to last no more than 30 days, typical stays have increased dramatically because many survivors have nowhere safe to go from shelter. In 2005, only 13.9% of emergency shelter stays exceeded 30 days. In 2009, the number climbed to 26.9%, and it has not gone below 22% since.

The Alternatives to Abuse Emergency Shelter Program is specifically tailored to the needs of domestic violence survivors, incorporating enhanced safety measures that are crucial to their physical and emotional wellbeing. In partnership with law enforcement, our shelter ensures increased patrols and a rapid response to security alarms. We implement communication protocols and conduct safety drills, preparing our staff and residents for potential threats, such as an active shooter or other immediate risks. Additionally, the facility is equipped with advanced security features, including extra lighting, fencing, and other deterrents to prevent intrusions by abusive partners.

Abusive partners may resort to extreme tactics such as hiring private investigators or using surveillance technologies to track victims through phones, online accounts, or vehicles. To



counter these risks, our shelter includes privacy safeguards and offers additional support measures designed to keep survivors safe from ongoing abuse and harassment.

By providing a safe, secure, and confidential environment, the *Alternatives to Abuse* Emergency Shelter Program directly addresses the critical community need for a sanctuary where survivors of domestic violence can escape harm and begin to rebuild their lives. The program offers not only immediate protection from abuse and homelessness but also the necessary resources to help survivors break the cycle of violence and move toward a safer, healthier future.

3. Explain how the activity is an effective strategy to address the identified gap in needs.

The Alternatives to Abuse Emergency Shelter Program at CARDV directly addresses the critical community need for safe, confidential housing for survivors of domestic violence who are fleeing violent households. CARDV provides a vital refuge for survivors—particularly those from low-income backgrounds—who face the overwhelming choice between enduring abuse or facing homelessness.

#### How CARDV Addresses This Need:

- Confidential and Safe Housing: CARDV's shelter program offers confidential housing for survivors and their children, ensuring that they are not at risk of being located by their abuser. Survivors often fear retaliation or violence if their whereabouts are discovered. Our shelter provides a secure, anonymous environment where survivors can heal without the threat of being tracked or harmed.
- 2. **Preventing Homelessness**: For many survivors of domestic violence, homelessness is an immediate and real concern. Without financial resources or support networks, victims are at high risk of being forced to choose between staying in an abusive relationship or living on the streets. CARDV's shelter program provides a safe haven, preventing homelessness and offering the time and resources survivors need to rebuild their lives.
- 3. **Comprehensive Support Services**: Beyond providing housing, CARDV offers a full range of wraparound services to support survivors in their journey toward independence. These services include:
  - **Case Management**: Personalized support to help survivors navigate legal, financial, and housing challenges.
  - **Advocacy**: Guidance and assistance with restraining orders, custody arrangements, and other legal matters.
  - **Support Groups**: Emotional support to help survivors process trauma and regain their sense of control.
  - **Basic Necessities**: Survivors receive access to food, clothing, and other essential items during their stay at the shelter.
- 4. **Tailored, Trauma-Informed Care**: Recognizing that each survivor's experience is unique, CARDV is committed to providing trauma-informed, individualized care. Our staff is



trained to support survivors in ways that respect their autonomy and honor their emotional and physical needs. Whether survivors are seeking temporary shelter or long-term housing solutions, CARDV works with them to develop a personalized plan for safety and healing.

- 5. Family-Centered Approach: Our shelter is not just for individual survivors but also for families with children. Domestic violence impacts entire families, and keeping families together in a safe environment is crucial. CARDV's program ensures that both adult survivors and children receive the support they need to heal from trauma and move toward a future free from violence.
- 6. **Empowerment and Independence**: CARDV's ultimate goal is to empower survivors to break free from cycles of violence and regain control over their lives. By providing a safe place to stay, as well as access to supportive services, we help survivors gain the tools and confidence they need to move forward with safety and dignity. This empowerment is key to reducing the likelihood of returning to an abusive relationship.

CARDV's shelter program is a cornerstone of the organization's commitment to providing comprehensive services that address the immediate safety needs of survivors while offering the longer-term resources necessary to build healthier, violence-free lives.

- 4. Please specify which CDBG National Objective(s) will be satisfied by the proposed activity.
  - Benefits low/moderate income individuals or households;
  - $\boxtimes$  Addresses the prevention or elimination of slums or blight; or
  - □ Meets a particularly urgent community development need (only used for major disasters).

Program experience since CARDV's inception in 1981 indicates that an excess of 80% of "Alternatives to Abuse" shelter clients are extremely-low, low, and/or moderately-low income persons. These income guidelines are well within CDBG income level definitions.

In the U.S. Department of Health & Human Services' Family & Youth Services Bureau's 2016 report on Domestic Violence and Homelessness, studies found that among mothers with children experiencing homelessness, more than 80% had previously experienced domestic violence. Additionally, their sources reported that 38% of all domestic violence victims become homeless at some point in their lives and between 22% and 57% of all homeless women report that domestic violence was the immediate cause of their homelessness. By providing a safe alternative to homelessness for survivors, CARDV prevents these women and families from a life on the streets.

5. Explain how the project will promote inclusiveness and how the agency embraces and demonstrates diversity within the organization. **Include your agency's nondiscrimination policy for employees and clients as an attachment.** For faith-based organizations, explain how your agency will ensure CDBG funded activities are separate from explicitly religious activities such as worship, study of religious text, or evangelizing.



To promote inclusiveness and demonstrate diversity within the organization, the project will:

- 1. **Commit to Inclusive Practices**: The project will align with policies promoting diversity and equity, involving diverse leadership and decision-making processes.
- 2. **Ensure Accessibility**: All materials, tools, and communication will be accessible to people with disabilities, with attention to language support and alternative formats.
- 3. Foster Diverse Recruitment and Participation: The project will actively recruit from underrepresented groups and ensure equal opportunity for all participants, providing a platform for marginalized communities.
- 4. **Offer Training and Capacity-Building**: Inclusive training will be provided to all project staff, creating a culturally competent and supportive environment.
- 5. **Create a Respectful, Inclusive Environment**: The project will prioritize a culture of respect, anti-discrimination, and safe spaces for open dialogue.
- 6. **Measure Impact and Gather Feedback**: The project will assess its inclusivity impact through data collection, surveys, and continuous feedback to drive improvement.
- 7. **Ensure Leadership and Accountability**: Diverse leadership will model inclusivity, and the agency will regularly report on its diversity and inclusion progress.

These actions will ensure the project fosters inclusivity and reflects the organization's commitment to diversity. CARDV's Nondiscrimination Policy is attached.

6. Does your agency have bilingual staff and provide program information in Spanish or offer translation? YES

Benefit to low-income Albany residents

7. Who and how many will benefit from activity (estimate # of people, describe clients)?

<u>20</u> individuals or households or businesses

\_\_\_\_\_\_% extremely low income (below 30% AMI) \_\_\_\_\_\_% low income (30-50% AMI)

\_\_\_\_\_% moderate income (50-80% AMI) \_\_\_\_\_\_% presumed benefit\*

\*presumed benefit populations include survivors of domestic violence, children who have experienced abuse, elderly, people with severe disabilities, people who are experiencing homelessness, adults who are illiterate, people living with AIDS, and migrant farmworkers. Description:

Our services are dedicated to assisting extremely low to low-income residents of Albany who are seeking shelter, services, and support in the aftermath of sexual or domestic violence. Given the ongoing shortage of affordable housing, limited shelter capacity, and the persistent need to address immediate trauma and crises, we anticipate these challenges will continue to be ever present in our community. In response, CARDV will uphold its 43-year legacy of providing shelter and comprehensive support to survivors.

We project providing confidential shelter to a minimum of 125 families, all of whom are experiencing homelessness, with at least 25 specifically residents of Albany who are falling



within extremely low to low-income brackets. While we do not specifically prioritize serving extremely low-income individuals, most of those we assist are in this category, as they often choose safety and the hope for a better future over enduring an abusive environment— particularly those with children to care for.

8. Please describe the general accomplishments you intend to achieve with this activity.

The Alternatives to Abuse Emergency Shelter Program provides victims of abuse with a critical opportunity to escape violent situations and gain the time, space, and support needed to heal and plan for a life free from violence. For survivors trapped in abusive relationships, the dynamics of abuse can be complex and often invisible to outsiders. One of the most pervasive and significant barriers to escaping abuse is financial abuse, which affects nearly all of CARDV's clients. A 2015 study by the Center for Financial Security found that 99% of domestic violence cases also involve some form of financial abuse.

Financial abuse manifests in numerous ways, including preventing victims from securing employment; forcing them to relinquish control over their money, credit cards, or assets; coercing them into placing property or leases in the abuser's name to limit their legal rights; taking out loans in the victim's name without consent; damaging their credit; and other tactics that create a cycle of economic dependency and control.

Financial abuse is a primary reason why many victims stay in or return to abusive relationships, particularly when children are involved. In recognition of these challenges, *Alternatives to Abuse* provides survivors and their children with a safe and supportive environment, offering an essential alternative to remaining in an abusive situation. The CARDV shelter ensures survivors have a secure space to rest, recover, and plan their next steps, supported by the comprehensive services of our case management program. Case managers work one-on-one with each client to assess their needs and connect them with the resources and support necessary to rebuild their lives free from violence, including help accessing transitional or permanent housing.

During their stay, survivors and their families receive essential services at no cost, including linens, hygiene products, food, crisis counseling, and access to emergency services. The shelter is located in a secure and confidential location in Linn and Benton counties, and our crisis-trained, trauma-informed staff are dedicated to ensuring that each survivor is connected with the resources and programs that will best support their transition to a life no longer controlled by abuse.

Through these comprehensive services, *Alternatives to Abuse* is more than just a shelter—it's a lifeline to safety, healing, and a future free from violence.

### Scope of Work- Readiness to proceed

9. Provide a **DRAFT SCOPE OF WORK** that outlines details about the proposed activity including a schedule of the actions or tasks that will be taken to address the identified need and achieve anticipated performance measures and outcomes, and the staff or position responsible for the task.



Our Scope of Work begins with responding to requests for assistance, which may originate directly from victims/survivors or through referrals from local law enforcement, the medical community, the Oregon Department of Human Services, or concerned family and friends. Additionally, our Education and Outreach team's active presence in the community often encourages individuals to seek support after learning about the services we offer.

When we admit someone into our shelter, we either prevent them from becoming homeless or remove them from homelessness, initiating their journey toward a safe, self-sustaining life.

Our mission is to provide comfort, support, and critical resources, along with a safe, welcoming environment where survivors and their families can begin the healing process and work towards a future free from violence. We aim to positively impact the lives of at least 20 Albany residents and their children during this period.

Task	Staff	Timeline (Q1, Q2, Q3, Q4, ongoing)
Supportive services for survivors and their children seeking confidential shelter	Advocate	ongoing

Project Feasibility – Readiness to proceed

10. Please describe your readiness to proceed, including whether land use or other issues are resolved and whether your organization has the administrative capacity to complete the proposed project within the program year.

For the past 43 years, CARDV has remained committed to its mission of providing confidential shelter and advocacy support for survivors. Through this extensive experience, we have built a strong foundation of trust and reliability, consistently delivering essential services that empower individuals in their journey toward safety and healing. Our longstanding dedication to this mission further affirms our readiness to continue offering these vital services with the same level of commitment and professionalism.

11. Does your agency have any remaining CDBG funding from prior years that may result in delays or challenges expending future CDBG funding?

NO

### Organizational Experience and Activity Sustainability

12. Describe your experience and success conducting similar projects, use of federal or CDBG funds.

CARDV ha	is received	CDBG	funding	since	2022	to	provide	similar	services	for	survivors	of
domestic	and sexual	violenc	e, to pro	vide m	otel st	tays	s, and to	improve	e shelter i	facil	ities.	



13. If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved.

### N/A

14. Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects.

CARDV has experience managing construction projects subject to both Davis-Bacon and BOLI (Bureau of Labor and Industries) wage requirements, as well as soliciting bids for construction projects. Over the years, we have successfully overseen various construction initiatives, ensuring full compliance with these federal and state wage regulations.

We are well-versed in the intricacies of the Davis-Bacon Act, which mandates the payment of prevailing wages to laborers and mechanics on federally funded or assisted construction projects. Additionally, we have managed projects subject to BOLI wage requirements in Oregon, ensuring that all contractors and subcontractors adhere to the state's prevailing wage laws.

Our agency follows a structured approach to soliciting bids, including issuing clear and comprehensive bid documents, evaluating proposals based on criteria such as cost, experience, and compliance with wage requirements, and ensuring transparent contract negotiation processes. This experience ensures that we can effectively manage all aspects of construction projects, from procurement to completion, while maintaining legal compliance and project integrity.

15. Identify any other agencies or partners for this activity/project and define the roles and responsibilities of these partners.

CARDV will collaborate closely with the Albany Police Department, Linn County Sheriff's Office, Sarah's Place, and Albany Samaritan Hospital for referrals and coordination of services to address the needs of Albany residents.

16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)? **YES** 

### <u>Financial</u>

17. Why are CDBG funds the best fit/source? Are there other sources of funding for this activity?

Community Development Block Grant (CDBG) funds from Albany are an excellent source for providing confidential shelter and services for Albany residents fleeing domestic violence for several key reasons:

### 1. Alignment with CDBG Objectives

CDBG funds are intended to benefit low- and moderate-income individuals, enhance quality of life, and address urgent community needs. Domestic violence survivors often fall within these income brackets and face significant barriers to safety, which makes the funding from



CDBG a perfect fit for creating shelters and providing critical services, such as advocacy and emergency housing.

### 2. Focus on Housing and Support Services

CDBG funds can be allocated specifically for housing initiatives that prioritize the safety and well-being of vulnerable populations. These funds can be used to establish or maintain confidential shelters that offer safe environments for survivors of domestic violence, where they can access support services like case management, mental health counseling, and financial assistance. This directly addresses the core needs of individuals fleeing domestic violence.

### 3. Local Government Support

The CDBG program is administered by local governments, like Albany's, which means it is tailored to meet the specific needs of the local population. Albany's CDBG funds can be directed to programs that are geographically appropriate and designed to support the unique demographics and challenges of the Albany community. This localized control helps ensure that funds are allocated in the most impactful way to address domestic violence issues specific to Albany.

### 4. Confidentiality and Security

Domestic violence survivors often require a safe, confidential space to heal and rebuild their lives. The CDBG funds can help ensure that shelters are secure and private, providing a refuge that minimizes the risk of perpetrators finding their victims. This emphasis on safety and confidentiality is essential to creating effective, trauma-informed services.

### 5. Sustainability of Services

The ability to secure CDBG funding allows for the establishment of long-term infrastructure to support survivors of domestic violence. These funds are often provided as a stable, ongoing source of financial support, helping Albany to create sustainable programs that do not depend on short-term grants or donations. This ensures that survivors have access to services over the long term, contributing to better outcomes for both individuals and the community as a whole.

### 7. Community Impact

By investing CDBG funds into services for domestic violence survivors, Albany can create a more resilient community overall. Shelters and support services provide a safe haven for those in need and reduce the long-term social and economic impacts of domestic violence. By addressing this issue, Albany also strengthens its overall public health, reduces crime, and fosters community cohesion.

In conclusion, CDBG funds are an ideal source for providing confidential shelter and services for Albany residents fleeing domestic violence because they are specifically designed to support vulnerable populations, address urgent community needs, and are flexible enough to support a wide range of shelter and support activities. These funds can be used to create a comprehensive and sustainable network of services that directly improve the safety, well-being, and opportunities for survivors of domestic violence in Albany.



## 4. Proposed Activity Budget

**Facilities Expenses** 

Total

Provide the activity budget describing total cost, cost per task, existing (secured) project funds and unfunded costs. (DO NOT PROVIDE THE FULL AGENCY BUDGET HERE JUST THE ACTIVITY BUDGET.) Provide any and all source(s) of funding. This would include other Federal and State grants and loans, monetary donations, in-kind contributions, volunteer labor, donation of materials and supplies, etc. **Use the template provided below or your own as long as the same information is provided.** 

Activity/Project Budget S	ummary (See 24 (	CFR 570 Subpa	art J)				
Estimated Total Cost of Activity:	\$1,316,431						
CDBG Funding Requested for Activity:	\$30,000	\$30,000					
Total Number of People/Households Served:	125						
Total Cost per Person/Household:	\$10,531						
Total CDBG Cost per Person/Unit	\$1,200						
Describe Source of Other Funds:	Amount	Amount Se	cured	Amount Tentative			
Federal: VOCA	430,253	Х					
State: ODSVS, ODHS	446,297	Х					
Local: CDBG Corvallis, CDBG Albany	53,241	Х		Х			
Donations/Private:	386,640	Х		Х			
Grants:							
Loans:							
Activity Budget Deta	il (Non-Developm	ent Activities)					
Specific Cost Item/Description	CDBG Amount Requested	Other Funds Amount	Tota	al Amount CDBG + Other Sources			
Personnel Cost	\$30,000	\$1,062,391	\$1,09	02,391			
Direct Services Client Assistance		113,486	113,4	86			
Mileage		5,469	5,469	9			
Trainings		5,000	5,000	)			
Supplies		4,000	4,000	)			
	1		-				

\$30,000

96,085

\$1,286,431

96,085

\$1,316,431



## 5. Staff Experience and Qualifications

Identify the names of staff or contractors participating in the proposed program or activity, their role, experience they have in this role, their title, and the expected FTE on the project. **Include in an attachment resumes for key personnel anticipated to work on the proposed program, project, or activity**. Please make sure to identify the person responsible for collecting program performance data and preparing the quarterly reports for the City.

Employee	Experience and Qualifications
Name: Kaitlyn Dyer	Hired on Oct 7, 2024, Kaitlyn is responsible for helping to provide
Title: Overnight Advocate	24-hour shelter coverage, providing advocacy and crisis intervention services for clients while providing a safe, structured, and supportive environment for residents and children coming
FTE on This Project: .64	into shelter. Supplying crisis intervention and emotional support to clients, answering the crisis hotline, resource referrals, intake interviews, providing basic needs, safety planning, while monitoring the safety and security of the shelter, ensuring the cleanliness and sanitation of the shelter, and carry out scheduled activities for the Albany residents.
Name: Amy Hastings Title: Shelter Program Manager	Amy was hired on April 13, 2018, as an Overnight Shelter Advocate at CARDV and transitioned into the role of Shelter Program Manager in February 2023. In her current position, Amy oversees
	and manages the daily operations of the confidential shelter. She
FTE on This Project: .25	leads a team of trained advocates who provide essential advocacy,
(Not requesting funding support)	safety planning, and supportive services to survivors, ensuring their successful triage into shelter and facilitating their transition to stable housing.
Name: Tia Daversa Title: Grants Coordinator	Hired on March 27, 2023 to be the Grants Coordinator, Tia is responsible for monitoring grant project progress, ensuring compliance with all grant regulations, and acting as the primary
	contact for grant-related activities.
FTE on This Project: .10 (Not requesting funding support)	
15 FTE CARDV Advocates (Not requesting funding support)	Trained confidential advocates who respond to the 24/7 hotline calls, crisis intervention, safety planning and connecting survivors to CARDV shelter program and services.

Iter Against Rape and Domestic Violence

Job Title:Overnight Shelter AdvocateReports to:Shelter ManagerStatus:Full-time; non-exempt



**Summary:** The primary responsibilities of this Advocate position is meeting the needs of the shelter residents, answering the crisis and support line, and responding to crisis calls in the community.

#### **Essential Duties:**

- Provide advocacy, safety planning, information and referral to shelter residents and non-shelter residents
- Provide advocacy to survivors of domestic and sexual violence, stalking and dating violence through the crisis line
- Assessing crisis needs by prioritizing and identifying urgent issues
- Meeting with shelter residents to identify goals, provide information and referrals, and safety plan
- Restocking shelter food as needed
- Answering the crisis and support line to provide assistance to survivors
- Providing or helping survivors arrange transportation
- Providing on-scene crisis response as requested by law enforcement and medical professionals
- Providing follow-up phone calls to survivors as needed
- · Completing all data collection for follow-up services and statistical purposes
- Maintaining up-to-date client files and record of services provided
- Assisting in maintaining office organization for multiple sites
- Participating in shelter cleaning, assessing furniture needs and repairs
- Maintaining up-to-date Address Confidentiality Program and Crime Victims Compensation Program certification
- In addition to scheduled shifts, attend biweekly staff meeting and biweekly shelter meetings

#### **Education/Experience:**

- BA/BS preferred or equivalent experience in advocacy program for survivors of domestic violence, stalking and sexual assault
- 2 years of professional employment experience

#### **Required Skills/Abilities:**

The requirements listed below are representative of the knowledge, skills and abilities required to perform the essential duties successfully. We will make reasonable accommodations to enable individuals with disabilities to perform the essential functions.

- Knowledge of the dynamics and impact of domestic violence, sexual assault, stalking and teen dating violence and advocacy response to these forms of violence
- Understanding of the theory of safety planning and necessity of strict adherence to confidentiality
- Ability to provide leadership, remain calm, make decisions, and give clear direction in crisis situations

Center Against Rape and Domestic Viole

- Empathy with, and understanding of, survivors of domestic and sexual violence
- Excellent written and verbal communication skills
- Able to work well both independently and in a team environment
- Microsoft Suites and Google Drive experience
- Must have excellent planning and organizational skills, ability to focus, multi-task and prioritize
- Ability to work effectively with noise and interruptions
- Possess awareness of, and respect for, cultural differences
- Bicultural Spanish/English speaker, preferred

#### **Supervisory Responsibilities:**

This position has no direct supervisory responsibilities.

#### **Physical Demands:**

Prolonged periods of sitting at a desk and working on a computer.

Must be able to lift up to 50 pounds at times.

This position requires a valid driver's license.

Employee signature below indicates the employee's understanding of essential duties and requirements, and able to perform these duties, with or without reasonable accommodation.

Date 10.7.24 Employee Signature Employee Name (Print)

# KAITLYN DYER

## EXPERIENCE

#### ASSISTANT PROGRAM COORDINATOR

#### Benco

#### Dec. 2018 - Aug. 2024

- · Training of new hires in policies and procedures
- · Healthcare coordination and advocacy
- Created and maintained support documentation
- Financial and medical auditing

#### DIRECT SUPPORT PROFESSIONAL

Benco

#### Jan. 2018 - Dec. 2018

- Provide quality support care for individuals with IDD
- Medication and financial management
- Assist and encourage involvement in community activities

#### (503)949-8853

- the.lady.dyer@icloud.com
- 2601 NE Jack London St #51 Corvallis, OR 97330

## SKILLS

- Supervising Experience
- Direct Support
- Problem-Solving
- Computer Literacy
- Leadership
- Strong Communication
- Documentation
- Observation
- Strong Advocacy
- Medical & Financial Administration
- Behavioral Management
- First aid/CPR Certified
- OIS Certified

## CARDV FY 25 Budget

	FY25
Revenue	
40000 · Contributed Support	-
Individual Contributions	354,000
Workplace Giving	-
Corporate Contributions	-
Community Based Org Contributions	-
Foundations	100,000
In-Kind Donations	
Total 40000 Contributed Support	454,000
45000 · Goverment Support	-
Federal Gov't Support	579,496
State Gov't Support	770,000
Local Gov't Support	51,000
Total 45000 · Goverment Support	1,400,496
50000 · Earned Revenues	-
Misc Income	1,300
Earned Income	60,000
Total 50000 Earned Revenue	61,300
53000 · Investment Income	-
Interest from Svgs/S-T Inv	8,100
501(c) Investment Income (unemploymt)	1,520
Interest and Dividends	32,840
Unrealized Gains and Losses	(12,000)
Investment Management Fees	(2,250)
Total 53000 · Investment Income	28,210
58000 · Special Events	-
Safe Family Breakfast	60,000
5К	24,000
Other Event Income	-
Safe Family Breakfast Expenses	(10,000)
5K Expenses	(6,000)
Other Event Expenses	-
Total 58000 · Special Events	68,000
Total Income	2,012,006

## Expenditures

72000 · Personnel Expenses	
Salaries & Wages	1,261,766
401(k) Contributions	21,840
Other Employee Benefits	123,546
Unemployment Claims Paid	16,270
501(c) Trust Fees (unemployment)	4,390

Surety bond premium Oregon Paid Leav	1,072 24,769
Payroll taxes - Other	97,894
State Unemployment Insurance	07,004
Total 72000 Personnel Expenses	1,551,548
75000 · Contract Service Expenses	_,,
Accounting Fees	60,000
Legal Fees	5,000
Information Technology	24,000
Professional Fees - Other	5,000
Temporary Help - Contract	8,000
Total 75000 Contract Service Expenses	102,000
Non-Personnel Related Expenses	
Supplies and small equip	8,000
Postage & shipping	2,000
Software	2,000
Printing & Publications	5,000
Dues/Fees/Licenses/Subscription	7,032
Total 81000 · Non-Personnel Related Expenses	24,032
82000 · Facility Costs	
Rent	2,537
Telephone & Telecommunications	28,661
Utilities	35,545
Repairs and Maintenance	40,500
Equipment Rent, Lease, Maint.	3,761
Total 82000 Facility Costs	111,005
83000 · Travel & Meetings Expenses	
Travel for Conferences	5,000
Conferences, Trainings & Mtgs	5,000
Staff Mileage and Parking	8,450
Board Development	2,000
Staff support	15,500
Total 83000 · Travel & Meetings Expenses	35,950
84000 Program Expenses	
Donated & In-Kind Public Education/Awareness	4 000
Marketing/Fund Development Expense	4,000 10,000
Food Purchases for Shelter and Clients	7,500
House Supplies for Shelter	1,600
Client Assistance - Gift Cards	6,186
Client Assistance - On Cards	4,000
Client Assist Motel	15,200
Client Assist Other	12,000
Client Assistance - Rent & Deposits	70,000
Total 84000 Program Expenses	<b>130,486</b>
I TATALOTOVO I IOBIAIII ENPERISES	100,400

85000 ·Business Expenses	
Interest Expense and Bank Chgs	1,000
Insurance - non-employee	32,118
Credit Card Merchant Fees	3,200
Reconciliation Discrepancies	
Total 85000 Business Expenses	36,318
Total Expense	1,991,338
Total Expense	1,991,338

## Profit and Loss

July 2023 - June 2024

	TOTAL
Income	
4000 Direct Contributions	
4005 Individual/Small Bus. Contrib	340,124.41
Total 4000 Direct Contributions	340,124.41
4200 Non-Government Grants	
4205 Foundation/Trust Grants	171,000.00
Total 4200 Non-Government Grants	171,000.00
4500 Goverment Grants	
4505 Federal Grants	575,937.69
4510 State Grants	681,449.68
4515 Local Government Grants	118.53
Total 4500 Goverment Grants	1,257,505.90
5300 Revenue from Investments	
5305 501(c) Investment Income (loss)	1,511.63
5310 Interest and Dividends	12,729.00
5320 Investment Management Fees	-926.16
5325 Unrealized Gains and Losses	14,669.37
Total 5300 Revenue from Investments	27,983.84
5400 Other Income	1,522.15
5800 Special Events	
5810 Gross Rev Fundraising Events	
5811 Safe Family Breakfast	6,675.00
5812 5K	23,498.98
5815 Other Event Income	4,681.54
Total 5810 Gross Rev Fundraising Events	34,855.52
5900 Direct Event Expenses	
5911 Safe Family Breakfast Expenses	-811.80
5912 5K Expenses	-4,881.47
5915 Other Event Expenses	-4,399.91
Total 5900 Direct Event Expenses	-10,093.18
Total 5800 Special Events	24,762.34
Government Contracts/Fees	
State Contracts/Fees	86.44
Total Government Contracts/Fees	86.44
Reimbursing Grants/Sponsors	1,606.80
Total Income	\$1,824,591.88
GROSS PROFIT	\$1,824,591.88

## Profit and Loss

July 2023 - June 2024

480.00
480.00
1,140,981.04
88,049.21
0.00
88,049.21
120,103.91
14,080.56
22,033.28
-221.54
21,434.02
2,894.96
738.00
25,066.98
181,063.19
1,410,573.44
41,368.05
2,900.00
4,784.13
45,116.01
26,765.70
120,933.89
6,568.08
1,414.24
1,380.13
1,020.93
3,517.56
6,899.77
20,800.71
2,439.49
33,930.74
37,747.67
3,616.80
27,558.83

## Profit and Loss

July 2023 - June 2024

	TOTAL
8300 Travel & Meetings Expenses	
8305 Travel	2,266.14
8310 Conferences, Trainings & Mtgs	1,860.69
8315 Mileage, Parking, Fuel	8,728.27
Total 8300 Travel & Meetings Expenses	12,855.10
8400 Direct Service	
8405 Client Assistance - Gift Cards	5,585.68
8410 Client Transportation	10,691.86
8415 Client Assist Motel	13,717.59
8420 Shelter Food	150.00
8425 Client Assist Other	24,026.31
8435 Client Housing Assistance	58,614.43
Total 8400 Direct Service	112,785.87
8500 Insurance	33,859.21
8600 Other Expenses	
8605 Bank & Credit Card Fees	718.16
8610 Staff Development	7,268.49
8620 Merchant fees	2,897.80
8630 Board Expenses	279.11
8635 Miscellaneous	0.02
Total 8600 Other Expenses	11,163.58
Total Expenses	\$1,828,265.33
NET OPERATING INCOME	\$ -3,673.45
Other Income	
9000 Bank Interest Income	1,428.81
Total Other Income	\$1,428.81
Other Expenses	
9100 Depreciation & Amortization	28,384.16
91000 COVID 19 Expenses	0.00
92000 Indirect Admin Allocation	0.00
Total Other Expenses	\$28,384.16
NET OTHER INCOME	\$ -26,955.35
NET INCOME	\$ -30,628.80

## Profit and Loss September 2024

	TOTAL
Income	
4000 Direct Contributions	
4005 Individual/Small Bus. Contrib	18,443.54
Total 4000 Direct Contributions	18,443.54
4200 Non-Government Grants	
4205 Foundation/Trust Grants	7,500.00
Total 4200 Non-Government Grants	7,500.00
4500 Goverment Grants	
4505 Federal Grants	40,081.68
4510 State Grants	52,128.60
Total 4500 Goverment Grants	92,210.28
5300 Revenue from Investments	
5310 Interest and Dividends	379.09
5325 Unrealized Gains and Losses	3,952.11
Total 5300 Revenue from Investments	4,331.20
5800 Special Events	
5810 Gross Rev Fundraising Events	
5811 Safe Family Breakfast	2,750.00
Total 5810 Gross Rev Fundraising Events	2,750.00
5900 Direct Event Expenses	
5911 Safe Family Breakfast Expenses	-4,365.04
Total 5900 Direct Event Expenses	-4,365.04
Total 5800 Special Events	-1,615.04
Total Income	\$120,869.98
GROSS PROFIT	\$120,869.98
Expenses	
7200 Salaries & Related Expenses	
7205 Salaries & wages - other	81,216.58
7300 Payroll taxes	6,175.08
7400 Employee Benefits	
7410 401(k) Contributions	1,193.41
7415 Oregon Paid Leav	4,807.42
7420 Health Insurance	5,556.65
7425 Dental Insurance	503.50
Total 7400 Employee Benefits	12,060.98
Total 7200 Salaries & Related Expenses	99,452.64
7500 Contract Service Expenses	
7505 Accounting Fees	5,693.00
7515 Professional Fees - Other	1,926.00

## Profit and Loss September 2024

	TOTAL
7525 Information Technology	1,550.00
Total 7500 Contract Service Expenses	9,169.00
8100 General & Office Admin Expenses	
8105 Supplies and small equip	16.99
8115 Postage & shipping	200.00
8120 Software	352.86
8125 Printing & Publications	195.00
8130 Dues & Subscriptions	158.99
8135 Payroll Processing Fees	480.00
Total 8100 General & Office Admin Expenses	1,403.84
8200 Facilities & Equipment Expenses	
8205 Rent	200.00
8210 Utilities	3,251.18
8220 Repairs and Maintenance	2,243.98
8225 Equipment Rent/ Lease	214.49
8230 Telecommunication	3,149.17
Total 8200 Facilities & Equipment Expenses	9,058.82
8300 Travel & Meetings Expenses	
8315 Mileage, Parking, Fuel	1,391.77
Total 8300 Travel & Meetings Expenses	1,391.77
8400 Direct Service	
8410 Client Transportation	152.51
8415 Client Assist Motel	218.00
8420 Shelter Food	461.27
8425 Client Assist Other	170.01
8430 Shelter House Supplies	284.85
8435 Client Housing Assistance	5,992.00
Total 8400 Direct Service	7,278.64
8600 Other Expenses	
8605 Bank & Credit Card Fees	92.64
8610 Staff Development	116.79
8620 Merchant fees	85.38
Total 8600 Other Expenses	294.81
Total Expenses	\$128,049.52
NET OPERATING INCOME	\$ -7,179.54
Other Income	
9000 Bank Interest Income	1,152.78
Total Other Income	\$1,152.78
NET OTHER INCOME	\$1,152.78
NET INCOME	\$ -6,026.76

## Profit and Loss October 2024

	TOTAL
Income	
4000 Direct Contributions	
4005 Individual/Small Bus. Contrib	25,762.13
Total 4000 Direct Contributions	25,762.13
4200 Non-Government Grants	
4205 Foundation/Trust Grants	3,000.00
Total 4200 Non-Government Grants	3,000.00
4500 Goverment Grants	
4505 Federal Grants	31,705.19
4510 State Grants	83,505.61
Total 4500 Goverment Grants	115,210.80
5300 Revenue from Investments	
5305 501(c) Investment Income (loss)	1,218.00
5310 Interest and Dividends	341.82
5320 Investment Management Fees	-976.00
5325 Unrealized Gains and Losses	-5,258.69
Total 5300 Revenue from Investments	-4,674.87
5600 Earned Revenues	
5605 Earned Income	60,000.00
Total 5600 Earned Revenues	60,000.00
5800 Special Events	
5810 Gross Rev Fundraising Events	
5811 Safe Family Breakfast	4,445.00
Total 5810 Gross Rev Fundraising Events	4,445.00
5900 Direct Event Expenses	
5911 Safe Family Breakfast Expenses	-2,040.66
Total 5900 Direct Event Expenses	-2,040.66
Total 5800 Special Events	2,404.34
Total Income	\$201,702.40
GROSS PROFIT	\$201,702.40
Expenses	
7200 Salaries & Related Expenses	
7205 Salaries & wages - other	85,135.07
7300 Payroll taxes	6,367.37

## Profit and Loss October 2024

	TOTAL
7400 Employee Benefits	
7410 401(k) Contributions	1,168.53
7420 Health Insurance	6,061.80
7425 Dental Insurance	604.20
7480 Unemployment Costs	
7482 501(c) Trust Fees	4,596.27
Total 7480 Unemployment Costs	4,596.27
Total 7400 Employee Benefits	12,430.80
Total 7200 Salaries & Related Expenses	103,933.24
7500 Contract Service Expenses	
7505 Accounting Fees	6,055.50
7515 Professional Fees - Other	26.00
7525 Information Technology	1,585.00
Total 7500 Contract Service Expenses	7,666.50
8100 General & Office Admin Expenses	
8105 Supplies and small equip	3,426.11
8120 Software	340.08
8130 Dues & Subscriptions	112.98
8135 Payroll Processing Fees	460.00
Total 8100 General & Office Admin Expenses	4,339.17
8200 Facilities & Equipment Expenses	
8210 Utilities	2,819.73
8220 Repairs and Maintenance	1,115.40
8225 Equipment Rent/ Lease	502.68
8230 Telecommunication	2,485.70
Total 8200 Facilities & Equipment Expenses	6,923.51
8300 Travel & Meetings Expenses	
8305 Travel	84.00
8310 Conferences, Trainings & Mtgs	274.74
8315 Mileage, Parking, Fuel	1,678.98
Total 8300 Travel & Meetings Expenses	2,037.72
8400 Direct Service	
8410 Client Transportation	199.93
8415 Client Assist Motel	188.41
8420 Shelter Food	20.97
8425 Client Assist Other	1,190.85
8430 Shelter House Supplies	419.65

## Profit and Loss October 2024

	TOTAL
8600 Other Expenses	
8605 Bank & Credit Card Fees	167.66
8610 Staff Development	149.90
8620 Merchant fees	141.70
8625 Background Screening	125.20
Total 8600 Other Expenses	584.46
Total Expenses	\$145,474.41
NET OPERATING INCOME	\$56,227.99
Other Income	
9000 Bank Interest Income	901.02
Total Other Income	\$901.02
NET OTHER INCOME	\$901.02
NET INCOME	\$57,129.01

## Profit and Loss November 2024

29,604.25 <b>29,604.25</b> 8,187.28
29,604.25
29,604.25
8,187.28
34,803.64
81,511.38
116,315.02
\$154,106.55
\$154,106.55
98,446.09
7,485.37
1,285.20
8,543.05
735.11
10,563.36
116,494.82
4,333.00
100.00
1,485.00
5,918.00
159.53
260.05
573.04
520.00
1,512.62
3,187.07
6,251.60
420.54
2,795.25
12,654.46
1,483.80

## Profit and Loss November 2024

NET INCOME	\$2,299.62
NET OTHER INCOME	\$827.15
Total Other Income	\$827.15
9000 Bank Interest Income	827.15
Other Income	
NET OPERATING INCOME	\$1,472.47
Total Expenses	\$152,634.08
Uncategorized Expense	2,740.33
Total 8600 Other Expenses	709.09
8625 Background Screening	132.50
8620 Merchant fees	119.07
8615 Board & Volunteer Expenses	295.52
8610 Staff Development	108.14
8605 Bank & Credit Card Fees	53.86
8600 Other Expenses	
Total 8400 Direct Service	11,120.96
8435 Client Housing Assistance	10,093.42
8425 Client Assist Other	100.00
8420 Shelter Food	42.81
8415 Client Assist Motel	825.91
8410 Client Transportation	39.83
8400 Direct Service	18.99

## NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY OF THE CENTER AGAINST RAPE AND DOMESTIC VIOLENCE

### **Policy Objectives.**

The Center Against Rape and Domestic Violence ("*CARDV*") is committed to maintaining a work environment free of unlawful discrimination, harassment, and retaliation for its employees, board members, program participants and beneficiaries. This policy defines types of prohibited conduct and provides a complaint procedure for employees who believe they have been victims of prohibited conduct. This policy applies to all matters related to hiring, firing, transfer, promotion, benefits, compensation, and other terms and conditions of employment.

### Prohibition Against Unlawful Discrimination.

It is CARDV's policy to provide a work environment that is free from unlawful discrimination. Unlawful discrimination includes treating individuals unfairly or unequally based upon a "Protected Characteristic or Class." Under State of Oregon Law, "Protected Characteristics or Class" includes race, color, national origin, religion, sex, gender identity, sexual orientation, age, expunged juvenile record, performance of duty in a uniformed service, physical or mental disability, marital status, or any other protected class or characteristic protected by state law or regulation or local law, regulation, or ordinance. Under Federal law, Protected Characteristics or Class include race, color, national origin, sex (includes pregnancy-related conditions), religion, age (40 and older), disability, sexual orientation, a person who uses leave covered by the Federal Family and Medical Leave Act, a person who uses military leave, a person who associates with a protected class, a person who opposes unlawful employment practices, files a complaint or testifies about violations or possible violations, and any other protected class as defined by Federal law. CARDV will make every reasonable effort to ensure that all concerned are both familiar with these policies and aware that any complaint in violation of such policies will be investigated and resolved appropriately.

CARDV expects all board members, employees, and volunteers to work actively to maintain a workplace that is free from unlawful discrimination, harassment, and retaliation and to conduct themselves in a professional manner and in such a way as to ensure that no such discrimination occurs.

# **Prohibition Against Workplace Harassment.**

It is CARDV's policy to provide a work environment that is free from workplace harassment. Workplace harassment can be based on national origin, age, sex, race, disability, religion, sexual orientation, gender identity, or gender expression. Harassment may take many forms: visual, verbal, and physical, including sexual harassment or any other form, all of which are prohibited. It includes other forms of unwelcome, hostile, intimidating, threatening, humiliating, or violent behavior directed at an individual based on a Protected Characteristic or Class that is not necessarily illegal but is still prohibited by this policy.

# **Prohibition Against Workplace Harassment.**

It is CARDV's policy to provide a work environment that is free from sexual harassment. Sexual Harassment is a form of workplace harassment and includes, but is not limited to, the following types of conduct:

- Unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature when such conduct is directed toward an individual because of that individual's sex and submission to such conduct is made either explicitly or implicitly a term or condition of employment, or submission to or rejection of such conduct is used as the basis for employment decisions affecting that individual.
- Unwelcome verbal or physical conduct that is sufficiently severe or pervasive to have the purpose or effect of unreasonably interfering with work performance or creating a hostile, intimidating, or offensive work environment.

Examples of sexual harassment include but are not limited to unwelcome, unwanted, or offensive touching or physical contact of a sexual nature, such as closeness, impeding or blocking movement, assaulting or pinching, gestures, innuendoes, teasing jokes, and other sexual talk, intimate inquiries, persistent unwanted courting, sexist put-downs or insults, epithets, slurs, or derogatory comments.

# Prohibition Against any form of Sexual Assault.

It is CARDV's policy to provide a work environment that is free from any form of sexual assault. Sexual assault includes unwanted conduct of a sexual nature that is inflicted upon a person or compelled through the use of physical force, manipulation, threat, or intimidation. This policy prohibits conduct based on an individual's protected class status. Although by no means all-inclusive, the following examples represent prohibited behavior:

- Physical harassment, including but not limited to unwelcome physical contact such as touching, impeding or blocking movement, or any physical interference with work;
- Verbal harassment, including, but not limited to, disparaging or disrespectful comments, jokes, slurs, innuendoes, teasing, and other sexual talk such as jokes, personal inquiries, persistent unwanted courting, and derogatory insults;
- Nonverbal harassment, including, but not limited to, suggestive or insulting sounds, obscene gestures, leering or whistling;
- Visual harassment, including, but not limited to, displays of explicit or offensive calendars, circulation of derogatory content, posters, pictures, drawings, or cartoons that reflect disparagingly upon a class of persons or a particular person; or
- Sexual harassment, as described above, including, but not limited to, unwelcome sexual advances, requests for favors in exchange for conduct of a sexual nature, submission to unwelcome conduct of a sexual nature in exchange for a term of employment, or other conduct of a sexual nature.

# **Reporting.**

Any employee aware of or experiencing discrimination, harassment, or sexual assault in any capacity related to the CARDV Worksite should report that information immediately to a company designee. Specifically, an employee may make the report verbally or in writing to the employee's immediate manager or supervisor or, if the employee prefers or if the employee believes unlawful discrimination, harassment, or sexual assault involves the employee's manager or supervisor, the employee may make the report to the CARDV Executive Director, Chair of the Board of Directors, or any member of the Executive Committee of the Board of Directors. As an alternative, the employee may report the unlawful discrimination, harassment, or sexual assault company individual or office responsible for human resources. Employees may report to any of the persons listed above, regardless of any particular chain of command. All employees are encouraged to (1) document any incidents involving unlawful discrimination, harassment, and sexual assault as soon as possible and (2) include details of the incident(s), the names of individuals involved, and the names of any witnesses. The organization will investigate complaints promptly and fairly.

All employees have the right to contact the Oregon Bureau of Labor & Industries, Civil Rights Division, the Equal Employment Opportunity Commission, or any other regulating body with any complaint at any time. Additional information about unlawful discrimination can be found on the Oregon Bureau of Labor & Industries, Civil Rights Division's website.

# Investigating a Complaint.

CARDV will appoint a qualified, impartial investigator to handle the investigation upon receiving a complaint. The investigation will commence promptly after receiving the complaint. All parties involved, including the person making the complaint, the person or persons that are the subject of the complaint, and relevant witnesses, will be notified of the initiation of the investigation.

The investigator will conduct a comprehensive investigation, which may include:

- 1. Interviewing the complainant, respondent, and any witnesses;
- 2. Reviewing relevant documents, emails, or other evidence; and
- 3. Visiting relevant locations, if necessary.

The investigator will gather and document all pertinent information.

# **Prohibitions and Protections Against Retaliation.**

This policy prohibits retaliation against anyone who files a complaint, participates in an investigation, or reports observing unlawful discrimination, workplace harassment, workplace intimidation, sexual assault, sexual harassment, or any conduct in violation of this policy. CARDV will not tolerate retaliation or adverse treatment against any individual who, in good faith, reports discrimination or harassment, provides information or participates in an investigation of a reported violation of this policy. Any employee who retaliates against anyone involved in an investigation is subject to disciplinary action, up to and including dismissal.

# **Consequences and Disciplinary Actions.**

CARDV will not tolerate unlawful discriminatory conduct, harassment, or sexual assault. If CARDV finds any employee in violation of this Non-Discrimination and Anti-Harassment Policy, CARDV may subject the employee to disciplinary action, including, but not limited to, counseling, retraining, suspension, or termination. Managers and supervisors must take corrective action when an employee is determined to have violated this policy. CARDV may also subject managers and supervisors who fail to report known harassment – or fail to take prompt, appropriate corrective action — to disciplinary action, up to and including dismissal.

### Recordkeeping.

CARDV will maintain detailed records of the investigation process, findings, and any actions taken in accordance with CARDV's record retention policy.

#### **Confidentiality Provision.**

CARDV will maintain confidentiality throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action.

#### Nondisclosure or Nondisparagement Agreements,

Under this policy, a nondisclosure agreement is any agreement by which one or more parties agree not to discuss or disclose information regarding any complaint of work-related harassment, discrimination, or sexual assault, including the amount or terms of a settlement.

A nondisparagement agreement is any agreement by which one or more parties agree not to discredit or make negative or disparaging written or oral statements about any other party or the company.

A no-rehire provision is an agreement that prohibits an employee from seeking reemployment with the company and allows a company to not rehire that individual in the future.

The organization will not require a former, current, or prospective employee to enter into any agreement if the purpose or effect of the agreement prevents the employee from disclosing or discussing conduct constituting discrimination, harassment, or sexual assault.

An employee claiming to be aggrieved by discrimination, harassment, or sexual assault may, however, voluntarily request to enter into a settlement, separation, or severance agreement which contains a nondisclosure, nondisparagement, or no-rehire provision and will have at least seven days to revoke any such agreement. The organization will not offer a settlement on the condition of a request for these terms.

# **Time Limitations.**

Nothing in this policy precludes any person from filing a formal grievance in accordance with a collective bargaining agreement [if applicable], the Bureau of Labor and Industries' Civil Rights Division, or the Equal Employment Opportunity Commission. Note that Oregon state law requires that any legal action taken on alleged discriminatory conduct (specifically that prohibited by ORS 659A.030, 659A.08,2 or 659A.112) commence no later than five years after the occurrence of the violation. Other applicable laws may have a shorter time limitation on filing.

# **Education Regarding and Furtherance of Policy.**

Actions taken to promote fairness, diversity, and inclusion as part of our Non-Discrimination and Anti-Harassment Policy include, but are not limited to:

- A. Ensure all employees, volunteers, or other people working with and associated with CARDV are informed regarding the policy and any Federal and State laws, including contact information.
- B. Post applicable and required notices in the workplace.
- C. Maintain legal hiring practices designated to achieve a reasonable representation of those involved with CARDV at every level, including marginalized groups.
- D. Review all procedures every two (2) years to ensure they are up-to-date and reflect CARDV's commitment to equity, inclusion, and representation at all levels. This includes, but is not limited to:
  - 1. Recruitment Sources: CARDV will notify all sources of recruitment, employment agencies, placement bureaus, colleges, universities, labor unions, etc., that it does not discriminate on the above-listed criteria, that CARDV actively solicits applicants from traditionally marginalized groups and that it will discontinue the use of sources where it appears that direct or indirect illegal, discriminatory practices exist.
  - Changes in Employee Status: CARDV will review all procedures relating to transfer, promotion, demotion, and lay-off to ensure all such actions are taken without regard to considerations unrelated to job performance.
  - Training: CARDV will cooperate with available resources in utilizing training programs designed to recruit and maintain qualified individuals for all CARDV positions.

- E. Maintain or initiate appropriate steps to ensure all employees, volunteers, or other people working with and associated with CARDV understand CARDV's obligation under this policy and specifically instruct supervisory personnel in their responsibilities for carrying out this policy.
- F. Train employees, volunteers, or other people working with and associated with CARDV on communication and diversity, as needed.
- G. Implement open-door practices so that individuals can report discrimination and harassment more easily.
- H. This Non-Discrimination and Anti-Harassment Policy will be distributed to all staff members, volunteers, and stakeholders. Training on the policy will be provided to ensure its effective implementation.



# CARDV

# Notice Informing Program Beneficiaries About Nondiscrimination and Accessibility Requirements

CARDV complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability, or sex (including pregnancy, sexual orientation, and gender identity). CARDV does not exclude people or treat them differently because of race, color, national origin, age, disability, or sex (including pregnancy, sexual orientation, and gender identity).

CARDV:

- Provides free and confidential services to people with disabilities to communicate effectively with us, such as:
  - Qualified sign language interpreters
  - Written information in other formats (large print, audio, accessible electronic formats, other formats)
- Provides free language services to people whose primary language is not English, such as:
  - Qualified interpreters
  - Information written in other languages
- If you need these services, contact the Program Manager.

If you believe that CARDV has failed to provide these services or discriminated in another way on the basis of race, color, national origin, age, disability, or sex (including pregnancy, sexual orientation, and gender identity), you can file a grievance with:

• Oregon Department of Justice/Crime Victim and Survivor Services Division

You can file a grievance in person or by mail, fax, or email. If you need help filing a grievance, DOJ/CVSSD Complaint Coordinator is available to help you at (503) 378-5348.

You can also file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights, electronically through the Office for Civil Rights Complaint Portal, available at https://www.ojp.gov/program/civil-rights-office/filingcivil-rights-complaint, or by mail or phone at:

U.S. Department of Health and Human Services 200 Independence Avenue, SW Room 509F, HHH Building Washington, D.C. 20201 1-800-368-1019, 800-537-7697 (TDD) Complaint forms are available at <u>https://www.hhs.gov/ocr/complaints/index.html</u>.



# V CARDV Board of Directors Updated January 1, 2025

Name	Profession	Email	Term Ends
Liz Tilson-Ramirez	OSU Alumni Association - Dir. of Alumni	chair@cardv.org	11/25/2025
Chair	Relations (College of Liberal Arts)		
Vince Adams	Board development specialist, Oregon	secretary@cardv.org	3/7/2026
Secretary	School Board Association		
Amy Bourne	СРА	treasurer@cardv.org	9/1/2027
Treasurer	OSU Business/Accounting Instructor		
Sarah Devine	Family Outreach Supervisor	Incomingchair@cardv.org	3/25/2027
Incoming Chair	Corvallis School District		
Lorena Reynolds	Attorney	lorena.reynolds@cardv.org	8/2027
,	Reynolds Law Firm		
Marty Fulford	Real Estate Broker	marty.fulford@cardv.org	8/2027
	Connected Real Estate		
Andrew Wolf	Community Advocate	drew.wolf@cardv.org	8/2027



# **EXHIBIT A: APPLICATION**

(Note: Prior to completing the application materials, please thoroughly review the RFA regarding applicant eligibility, eligible CDBG activities, and CDBG requirements.)

# 1. Applicant Information

Applicant (organization name): <u>Mid-Willamette Family YMCA</u>									
Contact Perso	on: <u>Tino Barreras</u>	Email:	programdirector@ymcaalbany.org_						
Mailing Addro	ess: <u>3201 Pacific Blv</u>	<u>vd. SW, Albany, OR</u>	97321						
Phone #:	541-926-4488	_Agency website:	www.ymcaalbany.org						
UEI #*:	RBRVWQNQL4K1	EIN:	93-0479079						

(Unique entity identifier number is required. Get one at sam.gov)

# Organization Mission Statement:

The mission of the Mid-Willamette Family YMCA is to put Christian principles into practice through programs that build a healthy spirit, mind, and body for all. Rooted in our commitment to inclusivity and equity, we strive to strengthen our community by nurturing the potential of children and teens, promoting healthy living, and fostering a sense of social responsibility. Our programs aim to bring families closer together, support personal growth, and address the social determinants of health, empowering individuals of all ages, backgrounds, and abilities to reach their full potential with dignity and respect.

# 2. Proposal Summary

<u>Activity/Program Name</u>: Bridges After-School and Before-School Care for Low-Income Families

<u>Activity Location</u>: Four school sites in Albany, Oregon, serving students from Title I schools and the Greater Albany Public School District.

<u>Proposal Summary</u>: Provide a summary of the proposed activity and anticipated outcomes.

The Mid-Willamette Family YMCA requests \$18,000 in CDBG funding to provide partial scholarships for low-income families to access the Bridges After-School and Before-School Program. This program was developed to address a critical gap left by the sudden closure of a prior service provider, which disrupted care for working and low-income families in Albany. The Bridges Program offers affordable and accessible childcare before and after school, including academic support, STEM activities, recreation, and free nutritious meals through the USDA/CACFP program.

The requested funds will directly support scholarships for families meeting CDBG income qualifications, allowing their children to benefit from safe, enriching programming while empowering parents/caregivers to maintain employment and financial stability. The program serves approximately 250 children, focusing on Title I schools and families.



navigating poverty. By bridging this gap, the YMCA helps foster academic growth, socialemotional development, and community stability for families in need in Albany.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:							
CDBG Funding Request \$ 18,000							
Leveraged Funds/Resources	\$	\$163,865					
Total Activity Budget	\$	\$181,865					



# 3. CDBG Application Narrative

Provide the information requested below (a separate document is permitted) making sure the narrative corresponds to the numbers provided so the required information can be easily found to ensure a complete application. If the question does not apply to the proposed project write N/A.

#### Activity Description

- 1. Select and explain which priorities in Albany's 2023-2027 Consolidated Plan will be addressed by the activity.
  - □ Support affordable housing in Albany.
  - $\Box$  Reduce homelessness.
  - Increase the availability of needed services for low- and moderate-income residents.
  - Expand economic opportunities for low- and moderate-income residents.
  - □ Strengthen and revitalize low- and moderate-income neighborhoods.

The Bridges After-School and Before-School Program directly increases the availability of essential services for low- and moderate-income residents by providing affordable, high-quality childcare. This program fills a critical gap in before and after-school care, offering a safe and supportive environment for children while their parents work or pursue education. The program addresses the educational and nutritional needs of children from underserved families by providing academic assistance, STEM activities, recreation, and nutritious meals. Scholarships funded through CDBG ensure these vital services remain accessible, empowering families to achieve greater stability and success.

# 2. Describe the community need that will be addressed by the proposed activity. Provide statistics or evidence to document the activity need.

The proposed activity addresses the critical need for accessible and affordable before- and after-school care for low-income families in Albany, Oregon. This need emerged prominently after the unexpected closure of a previous service provider in the fall of 2024, leaving families without essential childcare services.

#### **Key Statistics and Evidence**

#### 1. Low-Income Demographics:

- Albany's median household income is significantly below the state average, with approximately 16% of the population living below the poverty line.
- Title I schools in the Greater Albany Public School District report that over 50% of students qualify for free or reduced-price lunch, reflecting high levels of economic hardship among families.

#### 2. Childcare Gap:

- According to a study by Child Care Aware of America, Linn County, where Albany is located, faces a substantial childcare shortage, with only one slot available for every three children needing care.
- The closure of the previous after-school program left hundreds of children and their families scrambling for alternatives, creating a childcare crisis for working parents.

#### 3. Academic and Social-Emotional Support Needs:

- Students from low-income families often experience academic challenges and have fewer opportunities for extracurricular engagement.
- Research indicates that structured after-school programs improve academic outcomes, reduce risky behaviors, and enhance social-emotional development for children, particularly those from disadvantaged backgrounds.
- 4. Employment Impact on Parents:



 Reliable childcare is essential for parents to maintain steady employment. A lack of childcare disproportionately impacts low-income families, who are at greater risk of job loss or reduced working hours when childcare is unavailable.

#### **Program Response**

The Bridges After-School and Before-School Program fills this urgent gap, providing:

- Safe, supervised environments for approximately 250 children.
- Academic assistance, STEM enrichment, and nutritious meals to support health and learning.
- Scholarships for low-income families to ensure affordability and inclusivity.

By addressing these needs, the program supports families' economic stability, improves children's academic and social outcomes, and strengthens the Albany community.

#### 3. Explain how the activity is an effective strategy to address the identified gap in needs.

#### **Childcare Crisis Response**

The program was developed in direct response to a **childcare crisis** that emerged after the sudden closure of a previous service provider in the fall of 2024. This closure was set to disrupt access to affordable before- and after-school care, leaving hundreds of families scrambling for alternatives. In particular, low-income families, who are already disproportionately affected by childcare shortages, were most impacted. Additionally, Linn County faces a **severe shortage of childcare slots**, with only one slot available for every three children who need care. Over 50% of students in Title 1 schools within the Greater Albany School District reflect high economic hardships as reflected through free and reduced meal needs. By offering a safe, supervised environment, the YMCA ensures that these low-income families can access consistent, high-quality care. This directly mitigates the immediate crisis and provides much-needed stability for working families.

One of the most critical outcomes of the scholarships and reduced fees we can provide through these funds is the financial relief they provide for low-income families, enabling parents and caregivers to **maintain steady employment** without the burden of childcare costs. Reliable childcare is essential for economic self-sufficiency, particularly for families living below or near the poverty line.

Without access to affordable care, low-income families face: Increased risk of **job loss** or **reduced working hours**, which perpetuates cycles of poverty, and greater difficulty in pursuing education or career advancement opportunities.

By providing scholarships funded through the **Community Development Block Grant (CDBG)**, the YMCA **removes financial barriers** and allows parents to continue working, contributing to their financial stability and independence.

The scholarships are designed specifically for families who meet **CDBG income qualifications** (low- and moderate-income residents). This targeted approach ensures resources are allocated to families who need them most.

The program goes beyond basic childcare by offering **enriching**, **development-focused activities** that address the academic, social, and nutritional needs of children from underserved families. These elements are key to closing gaps in learning and development:

#### Academic Support and STEM Enrichment



• Students from low-income families often face **academic challenges** and lack access to enriching extracurricular opportunities that foster skill-building and creativity.

- The program provides:
  - Homework help and tutoring to support academic achievement.
  - **STEM activities** that promote problem-solving, critical thinking, and skill development, which are particularly valuable for future career opportunities.

This structured support helps address educational disparities faced by children in Title I schools, where **proficiency levels in math, reading, and science** tend to fall below state averages.

#### Nutritional Support

Food insecurity is another significant issue affecting low-income families. The program offers free nutritious meals funded through the USDA's Child and Adult Care Food Program (CACFP), ensuring children receive the healthy food they need to thrive. These meals:

- Combat hunger and food insecurity among children.
- Support physical and cognitive development, which are critical for academic and social success.

#### Social-Emotional Development

Structured after-school environments have been shown to improve children's **social-emotional skills** and reduce risky behaviors. The program provides:

- Supervised recreation and activities that promote teamwork, leadership, and healthy relationships.
- A supportive, inclusive environment that fosters a sense of belonging and community, which is especially important for children who may face adversity or trauma.

#### **Broader Community Needs**

The program directly addresses key priorities in Albany's 2023-2027 Consolidated Plan:

- Increasing availability of services for low- and moderate-income residents: The program ensures essential childcare services remain accessible and affordable.
- **Expanding economic opportunities**: Scholarships enable parents to work, pursue education, and contribute to the local economy.
- **Strengthening community stability**: By addressing childcare, academic, and nutritional needs, the program promotes healthier, more stable families and neighborhoods.

In doing so, the program also aligns with the **CDBG National Objective** of benefiting **low- and moderate-income individuals** and households.

#### **Community Benefits**

The program's outcomes will yield **immediate and long-term benefits** for children, families, and the broader Albany community:

- For Children:
  - Improved academic performance through targeted support.
  - Enhanced social-emotional well-being in a safe, structured environment.



• Reduced hunger and better health through nutritious meals.

- For Families:
  - Increased ability to maintain employment and achieve financial stability.
  - Relief from the financial and logistical burdens of childcare.
- For the Community:
  - Strengthened family stability and reduced economic disparities.
  - A healthier, more resilient workforce and future generation.

#### 4. Please specify which CDBG National Objective(s) will be satisfied by the proposed activity.

- Benefits low/moderate income individuals or households;
- $\Box$  Addresses the prevention or elimination of slums or blight; or
- □ Meets a particularly urgent community development need (only used for major disasters).
- 5. Explain how the project will promote inclusiveness and how the agency embraces and demonstrates diversity within the organization. Include your agency's nondiscrimination policy for employees and clients as an attachment. For faith-based organizations, explain how your agency will ensure CDBG funded activities are separate from explicitly religious activities such as worship, study of religious text, or evangelizing.

The Mid-Willamette Family YMCA is committed to promoting inclusiveness and embracing diversity in all aspects of its operations. The organization ensures that its programs and services are accessible to individuals from all backgrounds, particularly low-income families and underserved communities. The YMCA actively recruits bilingual staff and provides program materials in multiple languages, including Spanish, to ensure inclusivity for non-English-speaking families. Additionally, financial assistance through scholarships ensures that cost is not a barrier to participation for low- and moderate-income families.

In program delivery, the YMCA ensures that all activities funded by CDBG are entirely secular, with no religious instruction, worship, or evangelism, ensuring that participants of all faiths—or none—feel welcomed and included. By prioritizing outreach to underserved populations and fostering a welcoming environment for all, the YMCA demonstrates its commitment to building a diverse and inclusive community.

#### Non-discrimination Policy as an Attachment:





#### **Non-discrimination Policy:**

The YMCA is a place for all. Our engagement with the community is far-reaching, but we recognize the need for continued focus on outreach. Our Board of Directors and Staff are representative of the community we serve, and the statistics represent the overall demographic of this area. However, we recognize the pressing and imperative need to reach minority populations that are uniquely vulnerable, and, accordingly, we are ramping up our efforts in outreach and networking with other organizations to work toward a goal of greater diversity.

At the Mid-Willamette Family YMCA we value unique individuals, and we welcome the variety of experiences they bring to our organization in all capacities. As such, we have a strict non-discrimination policy. We believe everyone should be treated equally regardless of race, sex, gender identification, sexual orientation, national origin, native language, religion, age, disability, marital status, citizenship, genetic information, pregnancy, or any other characteristic protected by law. If you feel that you have been discriminated against, please contact our Human Resources Department as soon aspossible. Every complaint will be appropriately investigated.

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6. Does your agency have bilingual staff and provide program information in Spanish or offer translation?

Yes, the Mid-Willamette Family YMCA employs bilingual staff and provides program information in Spanish to ensure accessibility for Albany's diverse population. Translation services are also available to accommodate families who speak other languages, ensuring inclusivity and effective communication across all programs. These efforts reflect the YMCA's commitment to serving the entire community, regardless of language barriers.

Benefit to low-income Albany residents

7. Who and how many will benefit from activity (estimate # of people, describe clients)?
 <u>250</u> individuals or \_\_\_\_\_ households or \_\_\_\_\_ businesses
 <u>50</u> % extremely low income (below 30% AMI) 30 % low income (30-50% AMI)
 20 % moderate income (50-80% AMI) 20% presumed benefit\*



\*presumed benefit populations include survivors of domestic violence, children who have experienced abuse, elderly, people with severe disabilities, people who are experiencing homelessness, adults who are illiterate, people living with AIDS, and migrant farmworkers.

#### **Description:**

The Bridges After-School and Before-School Program provides critical support for low-income Albany families, offering affordable childcare and scholarships to ensure accessibility. This program directly addresses educational disparities, food insecurity, and the economic instability faced by participants. By providing structured, enriching activities and academic support, the program empowers children to succeed while enabling their parents to maintain stable employment. It serves as a vital resource for families navigating poverty and promotes community equity by targeting services to those most in need.

#### 8. Please describe the general accomplishments you intend to achieve with this activity.

The Bridges After-School and Before-School Program is designed to help low-income families, enabling parents to maintain employment and financial stability by providing quality before and after-school care. Through homework assistance, tutoring, and hands-on STEM activities, the program aims to improve educational outcomes for students from Title I schools, where proficiency levels in math, reading, and science fall below state averages.

The program also addresses food insecurity by offering free, nutritious meals through the USDA's CACFP program, ensuring children have access to healthy food. In a structured, supportive environment, children will develop social-emotional skills, particularly those facing adversity or trauma, while addressing Linn County's high rates of youth depression and suicide.

By filling a childcare gap caused by the closure of a prior provider, the Bridges program ensures stability for working families and builds community capacity through partnerships with local schools and organizations. CDBG-funded scholarships reduce barriers to participation, promoting equity and inclusion for families most in need. These efforts foster a more supportive and thriving community.

#### Scope of Work- Readiness to proceed

9. Provide a **DRAFT SCOPE OF WORK** that outlines details about the proposed activity including a schedule of the actions or tasks that will be taken to address the identified need and achieve anticipated performance measures and outcomes, and the staff or position responsible for the task.

Task	Staff	<b>Timeline</b> (Q1, Q2, Q3, Q4, ongoing)
Program Planning and Development	Matt Soot, Bridges: Before & After School Director	Q1
Staff Recruitment and Training	Tammy Rash, Chief Human Resources Officer; Matt Soot	Q1
Partnership Coordination with Schools	Matt Soot; Angela Duncan, Family Director	Q1



Enrollment and Scholarship Allocation	Lacey Sapaugh, Membership Director; Tino Barreras, Chief Programs Officer	Q1
Program Implementation	Matt Soot; Program Staff	Q2
Ongoing Program Management and Evaluation	Matt Soot; Ethan Hubler, Chief Operations Officer; Tino Barreras, Chief Programs Officer	Q2 – Q4, Ongoing
Community Outreach and Engagement	Tiffany Fallows; Jada Krening, Marketing & Communications Director	Ongoing
Financial Oversight and Reporting	Ethan Hubler Chief Operations Director; Chris Reese, Chief Executive Officer	Ongoing

Project Feasibility - Readiness to proceed

10. Please describe your readiness to proceed, including whether land use or other issues are resolved and whether your organization has the administrative capacity to complete the proposed project within the program year.

The Mid-Willamette Family YMCA is fully prepared to proceed with the Bridges After-School and Before-School Program. All necessary land use and facility-related requirements have been addressed, as the program will operate at existing school sites within the Greater Albany Public School District. These locations have been secured through established partnerships with the district, ensuring that space, infrastructure, and necessary approvals are in place for immediate use.

The YMCA also has the administrative capacity to implement and manage the project successfully within the program year. With a seasoned leadership team, including a dedicated Chief Programs Officer, Human Resources Officer, and experienced Program Directors, the organization has a proven track record of executing large-scale community programs. This includes previous successful initiatives in childcare and youth development. The administrative team is supported by strong operational systems for staff recruitment, program delivery, and performance evaluation, ensuring smooth execution and compliance with all grant requirements.

Additionally, the YMCA has established protocols for financial oversight and reporting, led by the Chief Executive Officer and Chief Operations Officer, to ensure transparency and accountability in managing CDBG funds. With these systems and personnel in place, the organization is well-equipped to meet project milestones and deliver impactful results within the designated timeframe.

# 11. Does your agency have any remaining CDBG funding from prior years that may result in delays or challenges expending future CDBG funding?

No, the Mid-Willamette Family YMCA does not have any remaining CDBG funding from prior years that would result in delays or challenges in expending future CDBG funding. The organization has consistently utilized CDBG funds effectively and within the designated timeframes, ensuring compliance with all grant requirements. This track record demonstrates the YMCA's ability to manage grant funding efficiently and implement projects as planned.

Organizational Experience and Activity Sustainability

12. Describe your experience and success conducting similar projects, use of federal or CDBG funds.



The Mid-Willamette Family YMCA has significant experience conducting communitybased projects, particularly in childcare and youth development. For over a decade, the YMCA has operated after-school and summer programs, serving hundreds of children annually from diverse backgrounds. These programs provide academic support, recreational activities, and resources to families in need.

The YMCA has successfully managed federal and state funding, including CDBG funds. In 2023, CDBG funds were used to expand scholarships for the Growing Leaders Early Learning Center, increasing lowincome family enrollment and improving school readiness. In 2024, the YMCA launched the Bridges After-School and Before-School Program to address a sudden childcare crisis, providing care for 250 children from Title I schools with financial accessibility through scholarships. These projects demonstrate the YMCA's ability to effectively manage grants, address community needs, and achieve impactful outcomes.

# 13. If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved.

The Mid-Willamette Family YMCA has not experienced significant issues during any federal program monitoring evaluations. The organization consistently maintains compliance with all federal requirements, including financial reporting, program implementation, and grant management. In cases where minor recommendations or clarifications were requested, the YMCA promptly addressed them by refining processes, improving documentation, or providing additional data. This proactive approach ensures the organization remains in good standing with funders and demonstrates its commitment to transparency and accountability.

# 14. Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects.

The Mid-Willamette Family YMCA has limited experience directly managing construction projects subject to Davis-Bacon and/or BOLI wage requirements. However, the organization has a proven track record of collaborating with contractors and partners to ensure compliance with federal, state, and local regulations for construction-related activities.

In past projects involving facility upgrades or renovations, the YMCA has worked closely with licensed contractors and consultants who are familiar with these requirements. The organization ensures compliance by including wage requirements in bid documents, monitoring contractor performance, and verifying adherence to all labor standards. Additionally, the YMCA's administrative team is experienced in managing procurement processes, including soliciting and evaluating competitive bids, to ensure transparency and fairness.

If awarded CDBG funding for a project involving these requirements, the YMCA would rely on this foundational experience, supplemented by guidance from legal and compliance experts, to manage the project effectively and in full compliance with Davis-Bacon and BOLI standards.

# 15. Identify any other agencies or partners for this activity/project and define the roles and responsibilities of these partners.

#### Greater Albany Public School District:

- **a.** Role: Provides school facilities for program operation, including classrooms, gyms, and cafeteria spaces.
- **b.** Responsibilities: Facilitates site access, assists with participant recruitment through school communications, and supports program alignment with academic goals.

#### USDA Child and Adult Care Food Program (CACFP):



- **c.** Role: Supplies funding and guidelines for providing nutritious meals to children enrolled in the program.
- d. Responsibilities: Ensures compliance with nutrition standards, monitors meal distribution, and offers administrative support for reimbursement processes.

#### Linn County Health Department:

- e. Role: Provides health and wellness support for program participants.
- f. Responsibilities: Offers resources for mental health, nutrition education, and preventive health initiatives as needed.

#### Community Action Partnership of Oregon:

- **g.** Role: Collaborates on outreach to low-income families to connect them with available scholarships.
- **h.** Responsibilities: Assists in identifying eligible families and providing wraparound services to support economic stability.

#### Local Businesses and Foundations:

- i. Role: Provide financial sponsorships and in-kind donations.
- **j**. Responsibilities: Help fund scholarships and supply educational or recreational materials for the program.

#### YMCA Volunteers:

- k. Role: Support program activities such as tutoring, recreational supervision, and event coordination.
- I. Responsibilities: Enhance program capacity by contributing their time and expertise to daily operations.

These partnerships are integral to the program's success, providing resources, facilities, and support to meet the needs of the children and families served. The collaborative effort ensures sustainability and maximizes the program's impact on the community.

# 16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)?

If not fully funded, the Mid-Willamette Family YMCA will still offer the Bridges After-School and Before-School Program at a reduced scale or with fewer scholarship opportunities. The organization is committed to addressing the childcare needs of low-income families in Albany and will prioritize serving the most vulnerable populations with the resources available.

Adjustments may include reducing the number of scholarships offered, limiting program capacity at certain sites, or scaling back the range of activities provided. The YMCA continues to seek additional funding through other grants, local sponsorships, and community donations to supplement the program and expand its reach. Even at a reduced scale, the program will remain impactful, providing critical support to families and children in need.

#### <u>Financial</u>

17. Why are CDBG funds the best fit/source? Are there other sources of funding for this activity?



CDBG funds are ideal for the Bridges After-School and Before-School Program as they align with its goal of serving low- and moderate-income families in Albany. The program addresses key community needs such as affordable childcare, educational support, and food insecurity, directly benefiting low-income households in compliance with CDBG objectives. These funds provide essential flexibility to offer scholarships and expand program access for low-income families in need.

# **Other Funding Sources**

While the YMCA leverages other funding sources such as USDA's CACFP for meal reimbursements, private donations, parent fees, and grants like those from the Oregon Community Foundation, these funds are insufficient to meet the full need for scholarships and reduced fees that ensure affordability for low-income families. CDBG funds are critical to ensuring equitable access for low-income families, allowing the program to expand its reach and offer scholarships to more families. These funds support direct financial assistance, which is not always covered by other funding sources. This helps vulnerable populations with families with incomes below 80% of the area median income, children attending Title 1 schools where economic challenges and academic challenges are more pronounced and offers inclusivity to maximize participation among families who need it most.

# 4. Proposed Activity Budget

Provide the activity budget describing total cost, cost per task, existing (secured) project funds and unfunded costs. (DO NOT PROVIDE THE FULL AGENCY BUDGET HERE JUST THE ACTIVITY BUDGET.) Provide any and all source(s) of funding. This would include other Federal and State grants and loans, monetary donations, in-kind contributions, volunteer labor, donation of materials and supplies, etc. **Use the template provided below or your own as long as the same information is provided.** 

Activity/Project Budget Summary (See 24 CFR 570 Subpart J)								
Estimated Total Cost of Activity:	\$181,865							
CDBG Funding Requested for Activity:	\$18,000							
Total Number of People/Households Served:	24							
Total Cost per Person/Household:	\$36,000							
Total CDBG Cost per Person/Unit	\$750							
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative					
Federal:								
State:								
Local:	\$130,000		\$130,000					
Donations/Private:								
Grants: Oregon Community Foundation	\$25,000	\$25,000						
Loans:								
Activity Budget Detail	(Non-Developn	nent Activities)						



Specific Cost Item/Description	CDBG Amount Requested	Other Funds Amount	<b>Total Amount</b> CDBG + Other Sources
Staffing	\$18,000	\$138,680	\$156,680
Employee Benefits		\$12,335	\$12,335
Payroll Taxes		\$18,285	\$18,285
Supplies		\$6,900	\$6,900
Total	\$18,000	\$176,200	\$181,865



# 5. Staff Experience and Qualifications

Identify the names of staff or contractors participating in the proposed program or activity, their role, experience they have in this role, their title, and the expected FTE on the project. Include in an attachment resumes for key personnel anticipated to work on the proposed program, project, or activity. Please make sure to identify the person responsible for collecting program performance data and preparing the quarterly reports for the City.

Employee	Experience and Qualifications
Name: Matt Soot Title: Bridges: Before & After School Director FTE on This Project: 0.75	<b>Experience and Qualifications:</b> Matt has extensive experience in managing youth programs and coordinating educational activities. He oversees all operational aspects of the Bridges program, ensuring compliance with standards and delivering high-quality programming for children. Prior to joining the Y team, Matt was a teacher and coach.
Name: Tino Barreras* Title: Chief Programs Officer FTE on This Project: 0.25	<b>Experience and Qualifications:</b> With years of youth development and leadership experience, Tino provides strategic oversight and ensures program alignment with the YMCA's mission. He specializes in developing impactful community programs and monitoring outcomes.
Name: Ethan Hubler Title: Chief Operations Officer FTE on This Project: 0.10	<b>Experience and Qualifications:</b> Ethan provides financial and operational oversight, ensuring the program adheres to budgetary requirements and meets operational benchmarks. He also assists in compliance reporting.



Employee	Experience and Qualifications					
Name: Angela Duncan Title: Family Director FTE on This Project: 0.25	<b>Experience and Qualifications:</b> Angela focuses on family engagement and coordination with schools. She brings years of experience in community outreach and program implementation, ensuring the program remains family-centered and accessible and over 15 years of YMCA experience in various roles.					
Name: Jada Krening Title: Marketing & Communications Director FTE on This Project: 0.10	<b>Experience and Qualifications:</b> Jada oversees community outreach and marketing for the program, ensuring families are informed and engaged. She has expertise in communication strategies to connect with diverse audiences.					

### \*Performance Data and Reporting

Responsible Staff Member:

Name: Tino Barreras

Title: Chief Programs Officer

**Responsibilities:** Collects program performance data, prepares quarterly reports for the City, and ensures compliance with all grant reporting requirements.

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# CHRISTOPHER REESE (503) 689-3160 reesechris85@yahoo.com

linkedin.com/in/chris-reese-72b09889

# PROFESSIONAL SUMMARY

Military Veteran (Colonel) with a Top Secret Security Clearance and 23 years of proven leadership experience in the United States Army. Accomplished measurable results while leading teams of 800 or more in dynamic and fast - paced environments. Possess a comprehensive background in operations, management, training, and recruitment derived from conducting domestic and global operations in Afghanistan, Iraq, and South Korea. Managed risk upon multiple lines to protect assets, property, and equipment valued over \$650M, while meeting the expectations of senior leadership and junior subordinates simultaneously. Possess extensive knowledge in program and project management. Recipient of multiple awards for outstanding performance and professionalism. Career supported by a Masters degree in Public Administration from Murray State University.

- Emergency Management
- Strategic Sales Planning
- Organizational Leadership
- Project Management
- Training and Development
- Policy Implementation
- FEMA Certified in Incident Command System (ICS)
- Advising and Consulting
- Microsoft Office Suite

# **PROFESSIONAL EXPERIENCE**

# Mid-Willamette Family YMCA – Albany, Oregon Chief Executive Officer

• Responsible for a staff of over 150 people; 7000 members; and a 33 million dollar campus; with a operations budget of 4.5 million dollars annually.

# Linn County Sheriff's Office – Albany, Oregon Patrol Deputy in Training

• Completed the police academy and made it until last five weeks of the field training evaluation program and decided to resign on the 28<sup>th</sup> of January 2019 and spend more time with my family on regular hours. I enjoyed my time at the Sheriff's Office and will miss the group of men and women I served with and under.

# United States Army – Various Locations Senior Sales Executive

- Conducted analysis and leveraged market research to determine labor force trends to overcome recruitment difficulties with finding the most highly qualified officer candidates
- Made history in the Oregon Army National Guard by achieving annual mission of 703 new recruits in 2016, first time in over three decades that mission was made and second time in all of known Oregon history.
- Developed and implemented multiple recruiting strategies that increased recruitment in communities
- Developed relationships with educators, counselors, civic leaders, and influencers by conducting monthly visits at High Schools, Colleges, Universities, and other organizations
- Managed 102 recruiters, staff and support personnel; met National Guard Bureau assigned mission in recruiting and retention
- Trained subordinate recruiters in applicant screening, selling skill enhancement, and building effective relationships with high schools and community colleges through professional sales coaching

# Crisis Management and Emergency Preparedness

- Crisis and Emergency Management Fundamentals; prepared plans, procedures, risk and vulnerability assessments, reviews, and assessments of facility protection profiles requirements and capabilities
- Directed more than 300 exercises and actual Civilian and Military Emergency Planning Events including active shooter, natural disaster, biological response, hazard mitigation, force protection and accountability tracking ranging for 3 to 10,000 participants
- Served as the Director of the Joint Operation Center in charge of civilian and military matters for Oregon

# 2019-Present

# 1

2018 - 2019

#### 1995 - 2018

- Collaborated with state, local, and federal agencies for more than 100 chemical/biological/radiological/nuclear/explosives (CBRNE) contingencies for both actual emergencies and exercises
- Managed, lead, challenged, and directed 17 joint operation full time members and over 100 part time service members
- Set the standard nationally for Joint Operation Center; writing SOPs and training material for many other states to copy
- Managed the state-wide, multi-agency fire emergency operationsduringOregon's 2013 complex fires
- Managed the Portland CBRNE incident planning activities with multi-agency interaction and planning
- Possess excellent communication skills; collaborated effectively with superiors, coworkers, and community members

# Command and Staff

- Special Operations Helicopter Pilot; awarded Presidential Unit Citation and the Air Medal for action in Afghanistan 2001; first 78 Soldiers entering war on terrorism after 9/11
- Awarded Combat Action Badge and Bronze Star Medal in Iraq 2009-2010
- Responsible for all aspects of leading, training, mobilizing and deploying over 500 personnel; provided guidance and mentorship to junior leaders and staff personnel
- Commander of all airports in the P-518 demilitarized zone between North and South Korea. Responsible for interaction between South Koreans, North Koreans, Americans of all branches, as well as civilian diplomats
- Responsible for more than 800 service member'shealth and welfare which included more than 1500 family members in rapid deployment cycles, enabling them to complete mission safely and return home to their families
- First responder to Hurricane Katrina, seconded in command over 9th Ward in New Orleans Louisiana
- Coordinated the activities and managed an area completely submerged in over 15 feet deep water, saving lives and rebuilding key infrastructure
- Managed multiple wind and storm recovery teams, mud slide and winter storm catastrophes throughout the US

# EDUCATION

- Masters Degree in Public Administration, Murray State University, Murray, Kentucky 2003
- Bachelor of Science in Law Enforcement, Western Oregon State College, Monmouth, Oregon -1995

# CERTIFICATIONS

• Many ICS and FEMA Certificates

# NOTABLE AWARDS

- Presidential Unit Citation
- Legion of Merit
- Bronze Star Medal
- Meritorious Service Medal (3)
- Air Medal
- Army Commendation Medal (6)
- Army Achievement Medal (3)
- National Defense Service Medal (2)
- Afghanistan Campaign Medal

# **TECHNICAL SKILLS**

- Software: Microsoft Office
- Operating Systems: Microsoft Windows

# JADA KRENING

jadakrening@gmail.com • (503) 349-6032

#### EDUCATION

#### MASTER OF SCIENCE IN HISTORY, OREGON STATE UNIVERSITY

# Concentration in Community History & Civic Engagement

- Specialized in community history, social history, public history, Oregon history and U.S. history.
- Awarded the OSU Horning Fellowship in Public History and Science (2022-2024).
- Named an OSU Provost Scholar (2022-2023).
- Maintained a cumulative 4.0 GPA.

# BACHELOR OF SCIENCE IN POLITICAL SCIENCE, OREGON STATE UNIVERSITY Concentration in Law & Politics, Minors in Sociology & Writing

- Graduated Summa Cum Laude.
- Awarded the Drucilla Shepard-Smith Scholastic Award for maintaining a cumulative 4.0 GPA (2020).
- Awarded the OSU College of Liberal Arts Outstanding Senior Award (2020).
- Member of the OSU Varsity Women's Soccer Team (2016-2020).
- Received the 1A Far Academic Excellence Award (2020), OSU Women's Soccer's Highest Individual GPA Award (2017-2020), OSU's Scholar-Athlete Award (2017-2019), and OSU Women's Soccer's "Most Inspirational" Award (2018).

#### EXPERIENCE

### FOUNDER OF "PARKROSE COMMUNITY ARCHIVE"

parkrosecommunityarchive.org

- Founded Parkrose Community Archive, an online restorative and collaborative public history project about the Parkrose community in Portland, Oregon.
- Developed the website's design; wrote <u>historical essays on Parkrose</u> and Portland history; conducted <u>oral history</u> <u>interviews</u>; collected <u>archival materials</u> from community members and Oregon archives, including newspapers, photographs, documents, and ephemera; curated historical materials for the digital archive.
- Created the project as an educational tool to highlight and celebrate the rich and often untold history of Parkrose.

# PUBLIC HISTORY INTERN IN OREGON HISTORY & ARTS

#### **Oregon State University**

- Worked with local and state public history projects as a Horning Fellow at Oregon State University, including the <u>Maxville Heritage Interpretive Center</u>, an organization that highlights the history of Black, Indigenous, and immigrant loggers in the Pacific Northwest.
- Traveled to Joseph, Oregon, to present a digital public history project on Maxville logging and life at the Maxville site's 100th anniversary celebration in 2023.
- Worked with a team of interns to develop programming for the OSU Patricia Valian Reser Center for the Creative Arts (PRAx) September 2024 Exhibition, "How to Carry Water."

#### LEGAL ASSISTANT

#### Alleman, Hall, Creasman & Tuttle LLP

- Served as the firm's Information and Disclosure Statement specialist and Office Action team member.
- Responsible for corresponding with clients and recording and submitting background art and references to the United States Patent and Trademark Office.
- Member of the firm's diversity and inclusion committee.

# March 2021 - March 2023

#### Portland, Oregon

ζ.

Sept. 2016 - June 2020

Corvallis, Oregon

Corvallis, Oregon

Sept. 2022 - June 2024

June 2023 - Present Portland, Oregon

Sept. 2022 - June 2024

Corvallis, Oregon

Sept. 2018 - July 2020 Corvallis, Oregon

- Mid-Willamette Family YMCA
  - July 2020 Nov. 2020

Corvallis, Oregon

#### WRITER & REPORTER The Corvallis Advocate

- Published over 30 articles covering a variety of topics, including local politics, community activism, the COVID-19 pandemic, and the 2020 election.
- Wrote several articles per week, both short-form and long-form.
- Moderated live panels, forums, and debates. ٠
- Selected Works: "COVID & BIPOC: The Impact in Corvallis," "Student Group Demands More Action, Less Talk," "OSU Fire Extension Program Manager Talks to the Advocate," "OSU's Black Student-Athletes Take a Stand Against Racial Injustice with Dam Change," "Pre-Debate Election Analysis."

# **NEWS CORRESPONDENT & COLUMNIST**

# The Daily Barometer

- Published over 70 articles covering local news and social justice in the OSU and Corvallis community.
- Wrote multiple articles per week for print and online editions of the newspaper. •
- Pitched stories, gathered research, and conducted interviews. ٠
- Won "Best Series" in the Oregon Newspapers Foundation's Contest for continued coverage of OSU's development of a campus police force (2020).
- Awarded "Reporter of the Year" by the Daily Barometer staff (2019). •
- Selected Works: "OSU graduate's clothing brand, People of Colour, continues to grow," "Tunnel vision regarding • MLK Jr.'s beliefs undermines legacy," "OSU Educational Opportunities Program to commemorate 50th anniversary with sit in," "DamDiverse showcases student voices," "CGE continues to push for 'equitable distribution of wealth."

# **FREELANCE WRITER**

Published nonfiction essays in various online outlets, including "I Listened to Johnny Cash This Morning and Almost ٠ Cried" in Entropy, "Bridgetown" in PRISM Magazine, "The Rugged Beauty of Ken Kesey's Sometimes a Great Notion" in The Lit Quarterly, and "Pandemic Walking with Pavement" in 1853 Magazine.

# POLITICAL SCIENCE RESEARCHER

# **Oregon State University**

- Researched how education levels influence the efficacy of progressive racial appeals made by U.S. House Representatives with Dr. Christopher Stout.
- Analyzed gendered oral argument patterns in federal appellate courts with Dr. Rorie Solberg as a member of OSU's American Politics Research Group.

# **VOLUNTEER SECRETARY & OSU WOMEN'S SOCCER REPRESENTATIVE**

# **OSU Athletics Student-Athlete Advisory Committee**

- Served as a liaison between student-athlete and campus communities and facilitated discussions between students and university administration.
- Oversaw several committees, including OSU SAAC's diversity & inclusion committee and social media & marketing • committee.
- Recorded and distributed minutes as committee secretary. •

# **ASSOCIATE NEWS EDITOR**

# The Daily Barometer

- Ran all-staff meetings and conducted readouts with reporters. •
- Edited articles and provided feedback to colleagues. •
- Designed and produced the newspaper's print edition. •

# August 2019 - June 2020

# Sept. 2017 - June 2020 Corvallis, Oregon

Sept. 2017 - June 2020

Corvallis, Oregon

# July 2019 - Oct. 2019 Corvallis, Oregon

# Matthew Soot

#### Elementary Associate Teacher/Football Coach - Chatsworth, CA

Chatsworth, CA 91311 sootmatt@gmail.com +1 541 619 7730

With 4 years of private school teaching experience, 2 years coaching middle school sports, 2 years serving as an international dormitory parent, and over 5 years working as a counselor, afternoon program director and head lifeguard at a Christian summer camp, I am seeking a position that will allow me to pursue my vocation of caring for people and helping them reach their full potential. The skills I have acquired from my previous and current work experience will allow me to support those around me in a way that facilitates personal and professional growth.

Willing to relocate to: Salem, OR - Albany, OR - Corvallis, OR Authorized to work in the US for any employer

# Work Experience

#### **International Dormitory Parent**

Sierra Canyon School - Chatsworth, CA July 2021 to Present

Provided 24/7 care for 8 international students in a school-owned dormitory on campus.

- · School and community counseling
- · Emotional, physical and educational support.
- Transportation for students.
- · Cook homemade dinners 3-4 nights per week.
- Maintain monthly reports through student's agency.
- Report house maintenance.
- · Design and implement various schedules related to community living.

#### Associate 5th grade Teacher, Head 5th grade football coach

Sierra Canyon School - Chatsworth, CA August 2019 to Present

Responsible for helping with daily classroom tasks, leading lessons and maintaining classroom decorum at a prestigious private school in Los Angeles.

• Served as lead teacher for a 5th grade class pod during Covid emergency crisis in a hybrid person/ virtual environment.

- Implemented a hybrid style curriculum to in person and online students.
- Used relevant technology to support and differentiate instruction.
- Assigned and graded class work, homework, tests and assignments.
- Classroom design and preparation
- Provided individual assistance to students in need of extra social, emotional and behavioral support.
- Served as Substitute for lead teacher

• Communicated necessary information regularly to students, colleagues and parents regarding student progress and student needs.

• Maintained discipline in accordance with the rules and disciplinary systems of the school.

- Supervised 5th-12th graders in various community settings as a Travel Camp Counselor.
- Designed and implemented sporting strategies for 5th graders.
- Scheduled and ran team practice sessions.
- · Maintained sports equipment.
- Scheduled and presided over games.
- Worked to improve team unity and sportsmanship.

#### Counselor, Head Male Counselor, Head Lifeguard, Afternoon Program Director

Camp St. Nicholas - Park, California 2014 to February 2020

Advocated for Christian morals and beliefs within a community of over 400 people.

- Served as support during individual identity crises.
- Provided 24 hour support to a cabin of 8-15 young men.
- Supervised 20-40 young adults on a daily basis while working with a staff of over 30 people.
- Integrated Christian ethics into daily programs and activities as afternoon program director.
- Guided male staff as head male counselor.
- Supervised pool activities as head lifeguard.

#### **Professional Support Worker**

Marion County - Lacomb, OR 2018 to June 2019

Provided effective and necessary communication between my team members and our client.

- Assisted with personal care and hygiene.
- Led my client through his physical and occupational therapy routines daily.
- $^{\circ}$  Taught basic math and coin counting.
- Monitored medication administration as delegated by my client's nurse.
- Immersion into the community via involvement activities and volunteering efforts with my client.

## Education

#### **Bachelor of Science in Exercise Science**

Western Oregon University June 2019

#### Skills

- Coaching (4 years)
- Teaching (4 years)
- Communication
- Leadership (3 years)

#### Certifications and Licenses

#### CPR/AED

# **TINO BARRERAS**

Albany, OR 97321 🔀 tdbarreras@gmail.com@gmail.com 📞 541.971.3820

# PROFILE

Multi-faceted, efficient & reliable professional with 10+ years of progressive experience in both non-profit and for-profit operations management. Diversified skill sets covering talent identifying, development and coaching, client relations, human resources, and project management. Excellent interpersonal skills and a proven track record of creating and implementing programs, special events and fundraising.

# **EDUCATION**

#### LINN BENTON COMMUNITY COLLEGE GENERAL STUDIES

2010 - 2013

# WEST ALBANY HIGH SCHOOL

DIPLOMA 2009

# EXPERIENCE

#### CHIEF PROGRAMS OFFICER

#### Mid-Willamette Family YMCA, Albany OR | November 2021- Present

- Create and maintain annual communication plans
- Construct detailed and organized internal systems to communicate organization programs and services
- Prepare media statements and press releases for community events and special program annoucements
- Oversee special events and fundraising efforts

#### **OPERATIONS MANAGER**

#### Republic Services, Salem OR | May 2021 - November 2021

- Oversite of 30+ full time operations employees
- Budget creation, implementation, and oversite
- Set goals to ensure company performance matrices are met

#### MUNICIPAL ADMINISTRATOR

#### Republic Services, Corvallis OR | December 2019 - May 2021

- Ensure company brand and message are maintained and consistent in all communications
- Coordinated a wide range of communication projects including community newsletters, informational handouts, and website design
- Advocated on behalf of the company at a variety of public venues including city counsel meetings, county commissioner meetings, and town hall meetings

#### **CLUB DIRECTOR**

#### Boys & Girls Club of Albany, Albany OR | September 2013 - December 2019

- Recruit, interview, hire, on-board, and train all employees department
- Orchestrate weekly and monthly meetings
- Implement granted programs and oversee all reporting
- Create strategic plans to produce measurable outcomes for the youth populations we serve

# **SKILLS & EXPERTISE**

- Mediation
- Curriculum building
- Facility quality control
- Brand awareness
- Graphic design
- Newsletter creation
- Email marketing
- Social media content creation
- Career & employment exploration support
- Talent development
- Project management
- Budget creation and oversite
- Fundraising
- Event coordination
- Program development

# Mid-Willamette Family YMCA Profit & Loss Budget Overview

January	through	December	2024

	1 Admin	2 Membership	3 Aquatics	4 Health & Fitness	5 Early Learning Center	6 Maintenance	7 Family & Youth	8 Resource Development	9 Youth Sports	ME Mighty Explorers	TOTAL
	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24			
Ordinary Income/Expense											
Income											
01 · Contribution											
0110 · Contributions	1,500.00				17,000.00			120,000.00			138,500.00
0130 · Sustaining								250,000.00			250,000.00
0170 · Grant Income								25,987.56			25,987.56
0171 · Grant Income- Preschool Promise					122,903.04						122,903.04
0180 · Fundraising Event											
0181 · Sponsorship								48,000.00			48,000.00
0182 · Tickets/Registration 0185 · Donation								20,200.00 150,000.00			20,200.00 150,000.00
0185 · Donation 0186 · Drink/Misc.								300.00			300.00
Total 0180 · Fundraising Event								218,500.00			218,500.00
	1,500.00				139,903.04			614,487.56			755,890.60
Total 01 · Contribution 11 · Membership Dues	1,500.00				139,903.04			614,487.56			755,890.60
1101 · Gift Certificates		1,200.00									1,200.00
1102 · Gift Cards		1,200.00									1,200.00
1110 · Family Membership Dues		532,006.50									532,006.50
1115 · Family Plus		91,326.00									91,326.00
1120 · Single Parent Family Dues		136,908.50									136,908.50
1130 · Adult Membership Dues		195,841.39									195,841.39
1135 · Adult Couple Dues		114,890.68									114,890.68
1140 · Youth Membership Dues		24,269.37									24,269.37
1141 · College Dues		46,791.50									46,791.50
1150 · Senior Membership Dues		111,600.00									111,600.00
1155 · Senior Couple Dues		103,751.99									103,751.99
1156 · Senior - Renew Active		124,107.47									124,107.47
1157 · Senior - Silver & Fit		107,546.89									107,546.89
Total 11 · Membership Dues		1,591,440.29									1,591,440.29
12 · Guest Passes											
1220 · Family Guest Pass		18,794.60									18,794.60
1230 · Adult Guest Pass		9,153.28									9,153.28
1240 · Youth Guest Pass		14,156.00									14,156.00
1250 · Senior Guest Pass		2,934.82									2,934.82
1260 · Young Adult Guest Pass		5,136.28									5,136.28
1270 · Sports Guest Pass		3.00									3.00
Total 12 · Guest Passes		50,177.98									50,177.98
13 · Program Income											
Scholarshipped Program Income				2,328.25							2,328.25
Scholarshipped Program Reversal				-2,328.25							-2,328.25
1300 · After School - Albany							154,000.00				154,000.00
1309 · Day Camp Income							182,000.00			24,450.00	206,450.00
1310 · Program Fees			82,500.00	6,400.00	553,100.00						642,000.00
1311 · Certified Program Fees			3,200.00								3,200.00
1312 · Crossfit				36,000.00							36,000.00
1313 · Private Program Fees			4,800.00	18,000.00							22,800.00
1314 · Sanctioned Training Income			1,500.00								1,500.00
1318 · Baseball/T-Ball/water polo									27,050.00		27,050.00
1319 · Soccer									15,200.00		15,200.00
1320 · CPR & First Aid Income	6,000.00								00 005		6,000.00
1321 · Football									62,025.00		62,025.00
1322 · Basketball									53,159.00		53,159.00
1323 · Volleyball							04.000.00		21,000.00		21,000.00
1325 · Child Watch							24,000.00				24,000.00
1326 · No School Days			12 400 00				21,600.00				21,600.00
1328 · Home School PE			13,400.00						4.000.00		13,400.00 4,000.00
1329 · Cheerleading									4,000.00		4,000.00

#### Mid-Willamette Family YMCA Profit & Loss Budget Overview January through December 2024

	1 Admin	2 Membership	3 Aquatics	4 Health & Fitness	5 Early Learning Center	6 Maintenance	7 Family & Youth	8 Resource Development	9 Youth Sports	ME Mighty Explorers	TOTAL
	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24			
1330 · Classes & Activities							13,200.00				13,200.00
1331 · Laser Tag									28,080.00		28,080.00
1341 · Group Training				1,140.00							1,140.00
1343 · Boxing									19,200.00		19,200.00
1344 · Martial Arts									6,000.00		6,000.00
1345 · Sports Performance Group Train.									8,400.00		8,400.00
1348 · Roller Skating									85,000.00		85,000.00
1350 · Adult Leagues & Tournaments									14,859.00		14,859.00
1360 · Preschool							92,880.00			82,800.00	175,680.00
1361 · Registration Fee - Preschool							2,250.00				2,250.00
1370 · Building Rentals	25,000.00	50,500.00							10,200.00		85,700.00
1381 · Volleyball Academy									8,400.00		8,400.00
1399 · Special Events - Program				2,400.00					9,000.00		11,400.00
13 · Program Income - Other									25,000.00		25,000.00
Total 13 · Program Income	31,000.00	50,500.00	105,400.00	63,940.00	553,100.00		489,930.00		396,573.00	107,250.00	1,797,693.00
14 · Sales											
1404 · Vending Machine - Coca Cola		2,100.00									2,100.00
1405 · Coffee Donation		840.00									840.00
1410 · Concession Sales - The Hub		28,500.00									28,500.00
1425 · Showers		4,800.00									4,800.00
1430 · Mens Locker Rental		1,175.00									1,175.00
1431 · Womens Locker Rental		2,125.00									2,125.00
1440 · Family Locker Room - Men's.L.C.		450.00									450.00
1450 · Merchandise Sales		12,200.00									12,200.00
1452 · Lost Card Fee		150.00									150.00
Total 14 · Sales		52,340.00									52,340.00
16 · Miscellaneous											
1610 · Miscellaneous Income				15,000.00	30,000.00				1,200.00		46,200.00
1615 · Sponsored Income				2,900.00				135,000.00	20,000.00		157,900.00
1630 · Surcharge for Monthly Invoice		1,970.00									1,970.00
1640 · Late Payment Fee		2,400.00									2,400.00
Total 16 · Miscellaneous		4,370.00		17,900.00	30,000.00			135,000.00	21,200.00		208,470.00
18 · Lease Income											
1800 · Lease #1	13,200.00									33,480.00	46,680.00
Total 18 · Lease Income	13,200.00									33,480.00	46,680.00
Total Income	45,700.00	1,748,828.27	105,400.00	81,840.00	723,003.04		489,930.00	749,487.56	417,773.00	140,730.00	4,502,691.87
Gross Profit	45,700.00	1,748,828.27	105,400.00	81,840.00	723,003.04		489,930.00	749,487.56	417,773.00	140,730.00	4,502,691.87
Expense											
21 · Salaries & Wages											
2100 · Payroll - Hourly	108,861.00	197,781.25	402,327.00	175,469.60	405,704.00		378,648.05	40,712.00	170,971.30	71,808.00	1,952,282.20
2110 · Payroll - Admin. Salaries	377,540.04				7,330.00			79,519.92			464,389.96
2199 · Grant Expense Recapture	-7,330.00										-7,330.00
Total 21 · Salaries & Wages	479,071.04	197,781.25	402,327.00	175,469.60	413,034.00		378,648.05	120,231.92	170,971.30	71,808.00	2,409,342.16
22 · Employee Benefits											
2210 · Health Insurance	35,856.00	24,000.00	6,000.00	7,464.96	48,000.00		22,923.25		17,880.00	14,928.00	177,052.21
2215 · Employee LTD/Life Ins	1,320.00		240.00	180.00	1,441.80		420.00				3,601.80
2220 · Retirement	46,567.68		8,400.00	6,000.00	30,000.00		17,244.00				108,211.68
Total 22 · Employee Benefits	83,743.68	24,000.00	14,640.00	13,644.96	79,441.80		40,587.25		17,880.00	14,928.00	288,865.69
23 · Payroll Taxes											
2310 · FICA	37,209.72	15,130.27	30,778.08	13,423.43	31,597.11		28,966.59	9,197.73	13,079.30	5,493.31	184,875.54
2311 · Payroll Taxes Misc.	2,000.00										2,000.00
2320 · Unemployment	27,996.00				5,000.00						32,996.00
2330 · Workers Comp	14,000.00				4,000.00						18,000.00
Total 23 · Payroll Taxes	81,205.72	15,130.27	30,778.08	13,423.43	40,597.11		28,966.59	9,197.73	13,079.30	5,493.31	237,871.54
24 · Contract Services											
2400 · Contractual Services	72,000.00				5,283.00	79,200.00		4,000.00			160,483.00
2410 · Accounting/Auditing Fees	30,000.00				3,333.36						33,333.36

#### Mid-Willamette Family YMCA Profit & Loss Budget Overview January through December 2024

				4 Health & Fitness	5 Early Learning Center		7 Family & Youth	8 Resource Development	9 Youth Sports	ME Mighty	
	1 Admin	2 Membership	3 Aquatics			6 Maintenance				Explorers	TOTAL
	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24
2420 · Computer Software 2430 · I.T.Support & Special Purchases	46,900.00 24,000.00		728.00	2,859.40	10,755.00			3,881.00			65,123.40 24,000.00
2430 · I.I.Support & Special Purchases 2440 · Janitorial Service Contract	24,000.00				14,400.00	66,000.00					24,000.00 80,400.00
24 · Contract Services - Other					14,400.00	14,151.96					14,151.96
Total 24 · Contract Services	172,900.00		728.00	2,859.40	33,771.36	159,351.96		7,881.00			377,491.72
25 · Supplies	,			,	,			,			
2500 · Food					39,743.74						39,743.74
2502 · Family Activities					1,878.78						1,878.78
2503 · Inclusionary					168.00						168.00
2520 · Department Office Supplies	1,200.00	1,800.00	420.00	60.00			600.00		150.00		4,230.00
2522 · Background Checks	1,200.00										1,200.00
2523 · Uniforms			3,000.00	600.00				2,000.00	24,000.00		29,600.00
2524 · Copier Supplies		6,000.00			1,440.00						7,440.00
2527 · Merchandise/CPR Expenses	1,992.00	4,200.00									6,192.00
2528 · Janitorial Supplies						27,000.00					27,000.00
2529 · Crossfit Expenses				4,100.00							4,100.00
2530 · Program/Event Supplies 2534 · Laser Tag Expenses		2,400.00	1,500.00	1,500.00	14,031.24				18,000.00 996.00		37,431.24 996.00
2534 · Laser Tag Expenses 2541 · Coffee Supplies		1,800.00							996.00		1,800.00
2550 · First Aid Supplies		1,000.00				600.00					600.00
2560 · Preschool Supplies						000.00	750.00			900.00	1,650.00
2561 · After School Supplies							450.00			300.00	450.00
2562 · Childwatch Supplies							600.00				600.00
2563 · Daycamp Supplies							6,000.00			300.00	6,300.00
2565 · Aquatic Chemicals			54,000.00								54,000.00
2570 · Concession/CPR Expenses		14,400.00									14,400.00
2590 · Childcare Expenses					1,438.56						1,438.56
Total 25 · Supplies	4,392.00	30,600.00	58,920.00	6,260.00	58,700.32	27,600.00	8,400.00	2,000.00	43,146.00	1,200.00	241,218.32
26 · Telephone & Communications											
2610 · Internet	14,400.00				5,388.00						19,788.00
2600 · Telephone	9,600.00				1,464.00						11,064.00
Total 26 · Telephone & Communications	24,000.00				6,852.00						30,852.00
27 · Postage & Shipping											
2710 · Postage	2,400.00							500.00			2,900.00
Total 27 · Postage & Shipping	2,400.00							500.00			2,900.00
28 · Occupancy					4 000 00	900.00					4 000 00
2810 · Security Monitoring 2820 · Licenses & Permits	2,025.00	700.00			1,020.00 303.00	900.00					1,920.00 3,028.00
2831 · Electricity	2,020.00	700.00			3,660.00	150,000.00				1,992.00	155,652.00
2832 · Natural Gas					2,920.00	66,150.00				1,334.88	70,404.88
2833 · Water					948.00	15,000.00				.,	15,948.00
2834 · Sewer					1,500.00	22,800.00					24,300.00
2835 · Garbage					2,748.00	10,800.00				472.80	14,020.80
2870 · Rent	2,676.00									24,000.00	26,676.00
2880 · Warehouse Utilities						30,000.00					30,000.00
Total 28 · Occupancy	4,701.00	700.00			13,099.00	295,650.00				27,799.68	341,949.68
29 · Equipt. & Building Cost, Leases											
2910 · Equipment Repair & Maintenance						42,000.00					42,000.00
2930 · Equipment- Aquatic			3,000.00								3,000.00
2940 · Equipment Maint-Cardio				1,000.00							1,000.00
2941 · Equipment PMA - Cardio				2,500.00		0 40 0 44					2,500.00
2950 · Equipment Lease	45 000 00					249,343.00					249,343.00
2951 · Equipment Lease - 1 (Copier) 2952 · Equipment Lease - 2 (Cardio)	15,000.00					202,380.00					15,000.00 202,380.00
2952 · Equipment Lease - 2 (Cardio) 2960 · Building Maintenance & Repair					8,670.00	202,380.00					30,270.00
Total 29 · Equipt. & Building Cost, Leases	15,000.00		3,000.00	3,500.00	8,670.00	515,323.00					545,493.00
30 · Fund Raising Expense	.0,000.00		0,000.00	0,000.00	0,070.00	0.0,020.00					0.0,400.00

#### Mid-Willamette Family YMCA Profit & Loss Budget Overview January through December 2024

	1 Admin	2 Membership	3 Aquatics	4 Health & Fitness	5 Early Learning Center	6 Maintenance	7 Family & Youth	8 Resource Development	9 Youth Sports	ME Mighty Explorers	TOTAL	
	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	Jan - Dec 24	
3022 · Fund Raising Expenses								37,400.00			37,400.00	
3027 · Sponsorship Expenses								7,200.00			7,200.00	
3049 · Auction Gift Investment								3,800.00			3,800.00	
Total 30 · Fund Raising Expense								48,400.00			48,400.00	
31 · Printing, Publishing, Promotion												
3130 · Marketing												
3132 · Membership Marketing								18,000.00			18,000.00	
3133 · Aquatics Marketing								900.00			900.00	
3134 · Health & Fitness Marketing								900.00			900.00	
3135 · ELC Marketing					1,092.00						1,092.00	
3137 · Family Marketing								900.00			900.00	
3138 · Resource Development Marketing								400.00			400.00	
3139 · Youth Sports Marketing								900.00			900.00	
Total 3130 · Marketing					1,092.00			22,000.00			23,092.00	
Total 31 · Printing, Publishing, Promotion					1,092.00			22,000.00			23,092.00	
32 · Travel & Employee Expenses												
3220 · Transportation - Program	600.00										600.00	
Total 32 · Travel & Employee Expenses	600.00										600.00	
33 · Conf/Conv/Meetings												
3310 · Conference/Employee Expense	1,200.00	1,200.00		360.00							2,760.00	
3311 · Sanctioned Training Expense	1,300.00		3,000.00	1,200.00	2,904.00						8,404.00	
Total 33 · Conf/Conv/Meetings	2,500.00	1,200.00	3,000.00	1,560.00	2,904.00						11,164.00	
35 · Payment of Dues												
3510 · YUSA Percentage Support	72,000.00				15,433.80						87,433.80	
3520 · Dues-Organizational	6,500.00							1,133.00			7,633.00	
Total 35 · Payment of Dues	78,500.00				15,433.80			1,133.00			95,066.80	
37 · Financing												
3750 · Finance Charges/Late Fees	900.00										900.00	
3760 · Bank Service Charges	600.00										600.00	
3761 · Bank Charges - MRCH Fees	86,400.00				6,329.28						92,729.28	
3771 · Loan Interest	207,876.00										207,876.00	
Total 37 · Financing	295,776.00				6.329.28						302,105.28	
38 · Liability Insurance											,	
3810 · General Liability Insurance	90,000.00				1,963.68						91,963.68	
Total 38 · Liability Insurance	90,000.00				1.963.68						91,963.68	
39 · Miscellaneous Expenses	,				.,						,	
3920 · Goodwill - P/R	1,200.00							3,705.00			4,905.00	
3930 · Special Event Expense	.,							800.00			800.00	
Total 39 · Miscellaneous Expenses	1,200.00							4,505.00			5,705.00	
53 · Current Fixed Assests Purchase	1,200.00							4,000.00			5,7 55.50	
5310 · Fixed Asset Purchase					1,878.78						1,878.78	
Total 53 · Current Fixed Assets Purchase					1,878.78						1,878.78	
-			540.000.00			007.004.00	456,601.89	045 040 05	0.45 0.70 00		5,055,959.65	
Total Expense												
Total Expense rdinary Income	1,335,989.44	269,411.52 1,479,416.75	513,393.08	216,717.39	683,767.13 39,235.91	997,924.96	33,328.11	215,848.65 533,638.91	245,076.60	121,228.99	-553,267.78	

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#### 10/23/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance September 2024

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
dinary Income/Expense							
Income							
01 · Contribution							
0110 · Contributions	1,585.00	10,000.00	-8,415.00	54,357.62	107,000.00	-52,642.38	138,500.0
0130 · Sustaining	1,000.00	0.00	1,000.00	506,596.74	250,000.00	256,596.74	250,000.0
0150 · YMCA Foundation	0.00			780.15			
0170 · Grant Income	4,000.00	2,165.63	1,834.37	40,589.36	34,490.67	6,098.69	40,987.5
0171 · Grant Income- Preschool Promise	0.00	0.00	0.00	122,903.04	122,903.04	0.00	122,903.0
0180 · Fundraising Event				*			
0181 · Sponsorship	1,250.00	0.00	1,250.00	41,172.67	27,000.00	14,172.67	48,000.0
0182 · Tickets/Registration	1,335.00	0.00	1,335.00	24,015.00	20,200.00	3,815.00	20,200.0
0185 · Donation	2,720.00	0.00	2,720.00	4,720.00	0.00	4,720.00	150,000.0
0186 · Drink/Misc.	0.00	0.00	0.00	1,758.04	300.00	1,458.04	300.0
Total 0180 · Fundraising Event	5,305.00	0.00	5,305.00	71,665.71	47,500.00	24,165.71	218,500.0
Total 01 · Contribution	11,890.00	12,165.63	-275.63	796,892.62	561,893.71	234,998.91	770,890.6
0100 · Default Revenue	0.00			-2,666.67			
02 · In-Kind Donations 0210 · In-Kind Donations	628.25	1,120.50	-492.25	7,386.51	10,084.50	-2,697.99	13,446.0
Total 02 · In-Kind Donations	628.25	1,120.50	-492.25	7,386.51	10,084.50	-2.697.99	13,446.0
	020.20	1,120.00	102.20	1,000.01	10,001.00	2,007.00	10,110.0
03 · Special Event							
0310 · Special Events	-20.00	0.00	-20.00	1,615.00	0.00	1,615.00	0.0
Total 03 · Special Event	-20.00	0.00	-20.00	1,615.00	0.00	1,615.00	0.0
08 · United Way Contributions							
0810 · United Way	0.00	0.00	0.00	2,316.81	0.00	2,316.81	0.0
Total 08 · United Way Contributions	0.00	0.00	0.00	2,316.81	0.00	2,316.81	0.0
11 · Membership Dues							
Scholarshipped Dues	50,894.39	30,000.00	20,894.39	579,387.95	270,000.00	309,387.95	360,000.0
Scholarshipped Dues Reversal	-50,894.39	-30,000.00	-20,894.39	-579,387.95	-270,000.00	-309,387.95	-360,000.0
1101 · Gift Certificates	0.00	100.00	-100.00	0.00	900.00	-900.00	1,200.0
1102 · Gift Cards	0.00	100.00	-100.00	0.00	900.00	-900.00	1,200.0
1110 · Family Membership Dues	58,699.60	47,179.00	11,520.60	518,381.87	405,888.00	112,493.87	532,006.5
1115 · Family Plus	7,975.00	7,761.00	214.00	82,333.21	68,017.00	14,316.21	91,326.0
1120 · Single Parent Family Dues	11,012.60	11,719.50	-706.90	110,213.75	102,709.50	7,504.25	136,908.5
1130 · Adult Membership Dues	12,217.45	16,580.85	-4,363.40	149,143.63	146,987.53	2,156.10	195,841.3
1135 · Adult Couple Dues	10,499.40	9,763.96	735.44	101,975.88	85,566.86	16,409.02	114,890.6
1140 · Youth Membership Dues	1,383.00	2,061.19	-678.19	14,113.80	18,076.87	-3,963.07	24,269.3
1140 Four Membership Dues	2,458.00	3,976.50	-1,518.50	35,532.35	34,850.50	681.85	46,791.5
1150 · Senior Membership Dues	8,111.75	10,021.68	-1,909.93	85,012.63	83,733.48	1,279.15	111,600.0
	0.111./0	10.021.00	-1.303.33	00.012.00	03.733.40	1.213.13	111.000.0

Mid-Willamette Family YMCA

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#### 10/23/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance September 2024

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
1156 · Senior - Renew Active	6,665.00	10,540.31	-3,875.31	65,627.00	93,260.09	-27,633.09	124,107.47
1157 · Senior - Silver & Fit	17,081.60	9,471.50	7,610.10	138,532.00	80,596.73	57,935.27	107,546.89
Total 11 · Membership Dues	142,772.40	136,797.51	5,974.89	1,366,195.57	1,197,225.51	168,970.06	1,591,440.29
12 · Guest Passes							
1220 · Family Guest Pass	1,175.00	639.69	535.31	17,150.00	16,338.87	811.13	18,794.60
1230 · Adult Guest Pass	690.00	527.84	162.16	8,110.00	7,600.61	509.39	9,153.28
1240 · Youth Guest Pass	685.00	900.00	-215.00	11,010.00	11,366.00	-356.00	14,156.00
1250 · Senior Guest Pass	250.00	248.51	1.49	3,405.00	2,251.06	1,153.94	2,934.82
1260 · Young Adult Guest Pass	130.00	291.28	-161.28	3,420.00	3,777.30	-357.30	5,136.28
1270 · Sports Guest Pass	0.00	0.00	0.00	0.00	3.00	-3.00	3.00
Total 12 · Guest Passes	2,930.00	2,607.32	322.68	43,095.00	41,336.84	1,758.16	50,177.98
13 · Program Income							
Scholarshipped Program Income	2.498.51	162.50	2.336.01	99,291.06	1,953.25	97,337.81	2,328.25
Scholarshipped Program Reversal	-2,498.51	-162.50	-2,336.01	-99,291.06	-1,953.25	-97,337.81	-2,328.25
1300 · After School - Albany	38,500.00	13,000.00	25,500.00	129,715.00	108,000.00	21,715.00	154,000.00
1309 · Day Camp Income	-365.00	0.00	-365.00	261,769.75	206,450.00	55,319.75	206,450.00
1310 · Program Fees	5,164.88	7,500.00	-2,335.12	87,251.60	72,300.00	14,951.60	88,900.00
1311 · Certified Program Fees	0.00	100.00	-100.00	-225.00	2,400.00	-2,625.00	3,200.00
1312 · Crossfit	1,356.25	3,000.00	-1,643.75	14,090.00	27,000.00	-12,910.00	36,000.00
	5,425.38	1,900.00	3,525.38	19,015.38	17,100.00	1,915.38	22,800.00
1313 · Private Program Fees	0.00	0.00	3,525.38 0.00	0.00	1,500.00	-1,500.00	1,500.00
1314 · Sanctioned Training Income							
1316 · Pickleball	0.00	1,000.00	-1,000.00	4,368.00	6,000.00	-1,632.00	9,000.00
1318 · Baseball/T-Ball/water polo	4,575.00	0.00	4,575.00	29,337.50	26,050.00	3,287.50	27,050.00
1319 · Soccer	4,400.00	7,600.00	-3,200.00	19,285.00	15,200.00	4,085.00	15,200.00
1320 · CPR & First Aid Income	75.00	500.00	-425.00	2,565.00	4,500.00	-1,935.00	6,000.00
1321 · Football	32,030.00	32,625.00	-595.00	72,144.00	62,025.00	10,119.00	62,025.00
1322 · Basketball	50.00	975.00	-925.00	61,348.22	48,868.00	12,480.22	53,159.00
1323 · Volleyball	710.00	1,750.00	-1,040.00	61,815.00	15,750.00	46,065.00	21,000.00
1324 · Sports Camp	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
1325 · Child Watch	2,743.77	2,000.00	743.77	23,672.84	18,000.00	5,672.84	24,000.00
1326 · No School Days	0.00	0.00	0.00	15,740.00	8,200.00	7,540.00	21,600.00
1328 · Home School PE	6,552.50	5,600.00	952.50	13,505.50	13,400.00	105.50	13,400.00
1329 · Cheerleading	2,980.00	0.00	2,980.00	12,730.00	3,000.00	9,730.00	4,000.00
1330 · Classes & Activities	2,315.00	1,000.00	1,315.00	17,570.00	9,800.00	7,770.00	13,200.00
1331 · Laser Tag	633.00	2,340.00	-1,707.00	17,491.00	21,060.00	-3,569.00	28,080.00
1341 · Group Training	0.00	0.00	0.00	0.00	900.00	-900.00	1,140.00
1343 · Boxing	1,725.00	1,600.00	125.00	11,565.00	14,400.00	-2,835.00	19,200.00
1344 · Martial Arts	0.00	500.00	-500.00	0.00	4,500.00	-4,500.00	6,000.00
1345 · Sports Performance Group Train.	1,085.00	700.00	385.00	22,680.00	6,300.00	16,380.00	8,400.00
1348 · Roller Skating	3,004.20	7,000.00	-3,995.80	39,162.50	62,000.00	-22,837.50	85,000.00
1349 · ELC Program	41,320.00	62,100.00	-20,780.00	323,642.47	366,800.00	-43,157.53	553,100.00
1350 · Adult Leagues & Tournaments	120.00	0.00	120.00	7,920.00	11,988.00	-4,068.00	14,859.00
1352 · Hockey	0.00	2,000.00	-2,000.00	10.00	18,000.00	-17,990.00	25,000.00
1360 · Preschool	20,034.75	19,520.00	514.75	126,058.50	144,720.00	-18,661.50	203,280.00

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#### 10/23/24

Accrual Basis

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
1361 · Registration Fee - Preschool	0.00	0.00	0.00	0.00	0.00	0.00	2,250.00
1370 · Building Rentals	4,116.25	2,500.00	1,616.25	54,301.50	47,800.00	6,501.50	60,700.00
1381 · Volleyball Academy	1,080.00	700.00	380.00	4,980.00	6,300.00	-1,320.00	8,400.00
1399 · Special Events - Program	40.00	0.00	40.00	2,163.75	1,200.00	963.75	2,400.00
Total 13 · Program Income	179,670.98	177,510.00	2,160.98	1,455,572.51	1,371,511.00	84,061.51	1,800,293.00
14 · Sales							
1404 · Vending Machine - Coca Cola	0.00	175.00	-175.00	0.00	1,575.00	-1,575.00	2,100.00
1405 · Coffee Donation	80.77	70.00	10.77	1,120.20	630.00	490.20	840.00
1406 · Photos - Group/Individual	0.00	0.00	0.00	14,573.78	0.00	14,573.78	0.00
1410 · Concession Sales - The Hub	875.91	2,500.00	-1,624.09	27,647.77	21,000.00	6,647.77	28,500.00
1425 · Showers	385.00	350.00	35.00	4,650.00	3,500.00	1,150.00	4,800.00
1430 · Mens Locker Rental	150.00	100.00	50.00	1,199.61	895.00	304.61	1,175.00
1431 · Womens Locker Rental	215.00	160.00	55.00	2,253.00	1,610.00	643.00	2,125.00
1440 · Family Locker Room - Men's.L.C.	10.00	25.00	-15.00	130.00	360.00	-230.00	450.00
1450 · Merchandise Sales	429.00	1,000.00	-571.00	5,125.25	9,200.00	-4,074.75	12,200.00
1452 · Lost Card Fee	10.00	15.00	-5.00	108.00	105.00	3.00	150.00
Total 14 · Sales	2,155.68	4,395.00	-2,239.32	56,807.61	38,875.00	17,932.61	52,340.00
15 · Investment Inc.							
1501 · Interest Income	0.00	0.02	-0.02	0.02	0.06	-0.04	0.08
Total 15 · Investment Inc.	0.00	0.02	-0.02	0.02	0.06	-0.04	0.08
16 · Miscellaneous							
1610 · Miscellaneous Income	308.65	2,600.00	-2,291.35	12,597.11	23,400.00	-10,802.89	31,200.00
1611 · Fundraisers for Programs	0.00			336.00			
1615 · Sponsored Income	6,350.00	10,500.00	-4,150.00	80,539.90	120,400.00	-39,860.10	157,900.00
1630 · Surcharge for Monthly Invoice	109.00	150.00	-41.00	1,059.00	1,520.00	-461.00	1,970.00
1640 · Late Payment Fee	1,750.00	200.00	1,550.00	1,775.00	1,800.00	-25.00	2,400.00
Total 16 · Miscellaneous	8,517.65	13,450.00	-4,932.35	96,307.01	147,120.00	-50,812.99	193,470.00
18 · Lease Income							
1800 · Lease #1 Young Life	0.00	0.00	0.00	15,000.00	10,000.00	5,000.00	10,000.00
1801 · Lease #2 OVF	1,250.00	1,250.00	0.00	11,250.00	11,250.00	0.00	15,000.00
1802 · Lease #3 Synapse Fitness	400.00	400.00	0.00	4,200.00	3,600.00	600.00	4,800.00
1803 · Lease #4 Sick Town Derby Dames	750.00	700.00	50.00	7,100.00	6,300.00	800.00	8,400.00
1804 · Lease #5 Head Start	2,790.00	2,790.00	0.00	25,110.00	25,110.00	0.00	33,480.00
1805 · Lease #6 Majuhua Food Truck	600.00			2,080.00			·
Total 18 · Lease Income	5,790.00	5,140.00	650.00	64,740.00	56,260.00	8,480.00	71,680.00
otal Income	354,334.96	353,185.98	1,148.98	3,888,261.99	3,424,306.62	463,955.37	4,543,737.95
ss Profit	354,334.96	353,185.98	1,148.98	3,888,261.99	3,424,306.62	463,955.37	4,543,737.95

#### 10/23/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance September 2024

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
Expense							
21 · Salaries & Wages							
2100 · Payroll - Hourly	157,053.28	153,794.75	3,258.53	1,431,932.02	1,480,800.18	-48,868.16	1,952,282.20
2110 · Payroll - Admin. Salaries	38,609.49	38,088.33	521.16	359,799.86	350,124.97	9,674.89	464,389.96
2199 · Grant Expense Recapture	2,299.21	0.00	2,299.21	67,245.02	-7,330.00	74,575.02	-7,330.00
Total 21 · Salaries & Wages	197,961.98	191,883.08	6,078.90	1,858,976.90	1,823,595.15	35,381.75	2,409,342.16
22 · Employee Benefits							
2210 · Health Insurance	12,971.13	14,713.08	-1,741.95	119,477.78	132,912.97	-13,435.19	177,052.21
2215 · Employee LTD/Life Ins	0.00	366.16	-366.16	3,542.40	3,295.44	246.96	4,393.92
2220 · Retirement	10,510.18	10,722.76	-212.58	96,018.39	92,616.84	3,401.55	124,785.12
Total 22 · Employee Benefits	23,481.31	25,802.00	-2,320.69	219,038.57	228,825.25	-9,786.68	306,231.25
23 · Payroll Taxes							
2310 · FICA	14,971.73	14,679.05	292.68	140,618.52	140,065.89	552.63	184,875.54
2311 · Payroll Taxes Misc.	0.00	166.67	-166.67	0.00	1,499.99	-1,499.99	2,000.00
2320 · Unemployment	0.00	0.00	0.00	15,533.25	20,997.00	-5,463.75	32,996.00
2330 · Workers Comp	1,643.15	1,166.67	476.48	12,438.40	10,499.99	1,938.41	18,000.00
Total 23 · Payroll Taxes	16,614.88	16,012.39	602.49	168,590.17	173,062.87	-4,472.70	237,871.54
24 · Contract Services							
2400 · Contractual Services	22,503.83	13,040.25	9,463.58	192,582.74	120,362.25	72,220.49	160,483.00
2410 · Accounting/Auditing Fees	0.00	0.00	0.00	26,000.00	33,333.36	-7,333.36	33,333.36
2415 · Outside Maintenance	692.37	1,179.33	-486.96	4,322.42	10,613.97	-6,291.55	14,151.96
2420 · Computer Software	3,006.15	4,751.20	-1,745.05	41,851.39	50,489.80	-8,638.41	65,123.40
2430 · I.T.Support & Special Purchases 2440 · Janitorial Service Contract	1,800.00	2,000.00	-200.00	25,858.40	18,000.00	7,858.40	24,000.00
2440 · Janitorial Service Contract 2499 · IN KIND-Services	6,700.00 0.00	6,700.00	0.00	60,425.00 60.00	60,300.00	125.00	80,400.00
2499 · IN KIND-Services 24 · Contract Services - Other	0.00	0.00	0.00	679.35	0.00	679.35	0.00
Total 24 · Contract Services	34,702.35	27,670.78	7,031.57	351,779.30	293,099.38	58,679.92	377,491.72
25 · Supplies				~~ ~ ~ ~ ~ ~	~ ~ ~ ~ ~ ~ ~		
2500 · Food	2,159.23	3,529.76	-1,370.53	33,616.58	29,154.46	4,462.12	39,743.74
2502 · Family Activities	0.00	0.00	0.00	2,512.71	1,878.78	633.93	1,878.78
2503 · Inclusionary	0.00	0.00	0.00	0.00	168.00	-168.00	168.00
2520 · Department Office Supplies	401.02	352.50	48.52	4,614.15	3,172.50	1,441.65	4,230.00
2522 · Background Checks 2523 · Uniforms	135.25 9.693.88	100.00 8,000.00	35.25 1,693.88	926.00 35,211.02	900.00 28,600.00	26.00 6,611.02	1,200.00 29,600.00
2523 · Oniornis 2524 · Copier Supplies	9,093.00	620.00	-620.00	5.529.33	5.580.00	-50.67	7,440.00
2524 · Copier Supplies 2527 · Merchandise/CPR Expenses	0.00	516.00	-516.00	5,114.24	4,644.00	470.24	6,192.00
2528 · Janitorial Supplies	2,379.23	2.250.00	129.23	30.867.14	20,250.00	10,617.14	27,000.00
2529 · Crossfit Expenses	148.00	3,000.00	-2,852.00	8,718.12	3,800.00	4,918.12	4,100.00
2530 · Program/Event Supplies	1,343.65	2,825.00	-1,481.35	33,527.98	28,956.24	4,571.74	37,431.24
2534 · Laser Tag Expenses	0.00	83.00	-83.00	3,895.39	747.00	3,148.39	996.00

Mid-Willamette Family YMCA

#### 10/23/24

Accrual Basis

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
2541 · Coffee Supplies	301.28	150.00	151.28	2.868.47	1.350.00	1.518.47	1,800.00
2550 · First Aid Supplies	321.98	50.00	271.98	5,525.10	450.00	5,075.10	600.00
2560 · Preschool Supplies	670.38	300.00	370.38	3,249.14	1,400.00	1,849.14	1,950.00
2561 After School Supplies	405.34	50.00	355.34	4,059.16	300.00	3,759.16	450.00
2562 Childwatch Supplies	0.00	50.00	-50.00	1,852.29	450.00	1,402.29	600.00
2563 · Daycamp Supplies	0.00	0.00	0.00	11,614.93	6,000.00	5,614.93	6,000.00
2565 Aquatic Chemicals	3,094.33	4,500.00	-1,405.67	49,473.77	40,500.00	8,973.77	54,000.00
2570 · Concession/CPR Expenses	2,572.03	1,200.00	1,372.03	22,213.58	10,800.00	11,413.58	14,400.00
2590 · Childcare Expenses	109.70	119.88	-10.18	917.50	1,078.92	-161.42	1,438.56
Total 25 · Supplies	23,735.30	27,696.14	-3,960.84	266,306.60	190,179.90	76,126.70	241,218.32
26 · Telephone & Communications							
2600 · Telephone	163.14	922.00	-758.86	7,541.70	8,298.00	-756.30	11,064.00
2610 · Internet	0.00	1,649.00	-1,649.00	16,991.72	14,841.00	2,150.72	19,788.00
Total 26 · Telephone & Communications	163.14	2,571.00	-2,407.86	24,533.42	23,139.00	1,394.42	30,852.00
27 · Postage & Shipping							
2710 · Postage	19.99	220.00	-200.01	712.76	2,140.00	-1,427.24	2,900.00
Total 27 · Postage & Shipping	19.99	220.00	-200.01	712.76	2,140.00	-1,427.24	2,900.00
28 · Occupancy							
2810 · Security Monitoring	0.00	160.00	-160.00	917.00	1,440.00	-523.00	1,920.00
2820 · Licenses & Permits	1,056.60	75.00	981.60	1,286.60	790.00	496.60	3,028.00
2831 · Electricity	15,629.70	12,971.00	2,658.70	126,158.97	116,739.00	9,419.97	155,652.00
2832 · Natural Gas	2,916.88	2,986.24	-69.36	42,188.57	50,071.16	-7,882.59	70,404.8
2833 · Water	1,146.76	1,329.00	-182.24	17,588.78	11,961.00	5,627.78	15,948.0
2834 · Sewer	1,968.07	2,025.00	-56.93	21,132.57	18,225.00	2,907.57	24,300.00
2835 · Garbage	1,241.08	1,168.40	72.68	9,731.21	10,515.60	-784.39	14,020.80
2870 · Rent	2,580.00	2,223.00	357.00	22,102.00	20,007.00	2,095.00	26,676.00
2880 · Warehouse Utilities	3,375.61	2,500.00	875.61	25,602.29	22,500.00	3,102.29	30,000.00
Total 28 · Occupancy	29,914.70	25,437.64	4,477.06	266,707.99	252,248.76	14,459.23	341,949.68
29 · Equipt. & Building Cost, Leases							
2910 · Equipment Repair & Maintenance	11,300.15	3,500.00	7,800.15	128,847.44	31,500.00	97,347.44	42,000.00
2930 · Equipment- Aquatic	0.00	250.00	-250.00	1,289.70	2,250.00	-960.30	3,000.00
2940 · Equipment Maint-Cardio	0.00	250.00	-250.00	1,120.27	250.00	870.27	1,000.00
2941 · Equipment PMA - Cardio	0.00	1,100.00	-1,100.00	0.00	1,100.00	-1,100.00	2,500.0
2951 · Equipment Lease - 1 (Copier)	2,314.55	1,250.00	1,064.55	11,143.06	11,250.00	-106.94	15,000.0
2952 · Equipment Lease - 2 (Cardio)	16,960.37	16,865.00	95.37	152,643.33	151,785.00	858.33	202,380.00
	1,237.00	2,300.00	-1,063.00	26,502.89	23,370.00	3,132.89	30,270.00
2960 · Building Maintenance & Repair	1,207.00	2,000.00					

#### 10/23/24

Accrual Basis

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
30 · Fund Raising Expense	0.005.01	100.00	0.005.0.1	07 004 04	40.000.0-		07 100
3022 · Fund Raising Expenses	3,985.94	100.00	3,885.94	37,321.94	18,200.00	19,121.94	37,400.00
3027 Sponsorship Expenses	0.00	600.00	-600.00	939.09	5,400.00	-4,460.91	7,200.00
3049 Auction Gift Investment	1,025.01	950.00	75.01	3,075.07	2,850.00	225.07	3,800.00
Fotal 30 · Fund Raising Expense	5,010.95	1,650.00	3,360.95	41,336.10	26,450.00	14,886.10	48,400.00
31 · Printing, Publishing, Promotion							
3130 · Marketing							
3132 · Membership Marketing	4,814.39	1,500.00	3,314.39	29,811.12	13,500.00	16,311.12	18,000.00
3133 · Aquatics Marketing	0.00	75.00	-75.00	516.33	675.00	-158.67	900.00
3134 · Health & Fitness Marketing	0.00	75.00	-75.00	0.00	675.00	-675.00	900.00
3135 · ELC Marketing	2,125.00	91.00	2,034.00	2,125.00	819.00	1,306.00	1,092.00
3137 · Family Marketing	425.00	75.00	350.00	710.88	675.00	35.88	900.00
3138 · Resource Development Marketing	0.00	0.00	0.00	2,985.63	400.00	2,585.63	400.00
3139 · Youth Sports Marketing	0.00	75.00	-75.00	590.00	675.00	-85.00	900.00
Total 3130 · Marketing	7,364.39	1,891.00	5,473.39	36,738.96	17,419.00	19,319.96	23,092.00
Fotal 31 · Printing, Publishing, Promotion	7,364.39	1,891.00	5,473.39	36,738.96	17,419.00	19,319.96	23,092.00
32 · Travel & Employee Expenses					150.00	100.00	
3220 · Transportation - Program	0.00	50.00	-50.00	910.20	450.00	460.20	600.00
Fotal 32 · Travel & Employee Expenses	0.00	50.00	-50.00	910.20	450.00	460.20	600.00
33 · Conf/Conv/Meetings							
3310 · Conference/Employee Expense	287.72	130.00	157.72	1,543.99	1,170.00	373.99	1,560.00
3311 · Sanctioned Training Expense	0.00	350.00	-350.00	7,294.31	7,354.00	-59.69	8,404.00
Fotal 33 · Conf/Conv/Meetings	287.72	480.00	-192.28	8,838.30	8,524.00	314.30	9,964.00
35 ⋅ Payment of Dues							
3510 · YUSA Percentage Support	4,769.08	7,286.15	-2,517.07	42,921.72	65,575.35	-22,653.63	87,433.80
3520 · Dues-Organizational	50.00	0.00	50.00	10,844.50	7,023.00	3,821.50	7,633.00
Fotal 35 · Payment of Dues	4,819.08	7,286.15	-2,467.07	53,766.22	72,598.35	-18,832.13	95,066.80
37 · Financing							
3750 · Finance Charges/Late Fees	0.00	75.00	-75.00	284.24	675.00	-390.76	900.00
3760 · Bank Service Charges	0.00	50.00	-50.00	76.00	450.00	-374.00	600.00
3761 · Bank Charges - MRCH Fees	394.08	7,727.44	-7,333.36	66,460.69	69,546.96	-3,086.27	92,729.28
3771 · Loan Interest	15,842.13	23,734.00	-7,891.87	138,025.42	213,606.00	-75,580.58	284,808.00
Fotal 37 · Financing	16,236.21	31,586.44	-15,350.23	204,846.35	284,277.96	-79,431.61	379,037.28
38 · Liability Insurance							
3810 · General Liability Insurance	5,589.55	6,163.64	-574.09	50,347.20	55,472.76	-5,125.56	73,963.68

#### 10/23/24

Accrual Basis

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
39 · Miscellaneous Expenses 3910 · Miscellaneous Expense 3920 · Goodwill - P/R 3930 · Special Event Expense 3970 · Grant Expenses 3999 · Income Tax	14.99 3,419.44 944.05 0.00 0.00	0.00 300.00 100.00 0.00	14.99 3,119.44 844.05 0.00	6,889.94 8,634.91 1,618.46 1,258.19 400.00	1,200.00 4,005.00 600.00 0.00	5,689.94 4,629.91 1,018.46 1,258.19	1,200.00 4,905.00 800.00 0.00
Total 39 · Miscellaneous Expenses	4,378.48	400.00	3,978.48	18,801.50	5,805.00	12,996.50	6,905.00
42 · Inkind Donation Expense 4210 · Inkind Donation Expense	628.25	1,120.50	-492.25	7,326.51	10,084.50	-2,757.99	13,446.00
Total 42 · Inkind Donation Expense	628.25	1,120.50	-492.25	7,326.51	10,084.50	-2,757.99	13,446.00
53 · Current Fixed Assests Purchase 5310 · Fixed Asset Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.78
Total 53 · Current Fixed Assests Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.78
Total Expense	402,720.35	393,435.76	9,284.59	3,901,698.74	3,690,755.66	210,943.08	4,896,360.21
Net Ordinary Income	-48,385.39	-40,249.78	-8,135.61	-13,436.75	-266,449.04	253,012.29	-352,622.26
Other Income/Expense Other Income Beginning A/R & Deferred balanc Investment Change in Mkt Value Restricted Capital Bldng Contr. 9102 · Capital - ELC 9103 · Capital - Sports Field 9104 · Capital - Warehouse Mezzanine 9107 · Capital - Locker Rooms 9110 · Captial Campaign Contributions	6,767.00 -179,739.32 0.00 416.67 -97,610.00 0.00 40,000.00			22,268.15 -143,303.65 -17,000.00 7,750.03 52,390.00 150,000.00 57,000.00			
Total Restricted Capital Bldng Contr.	-57,193.33			250,140.03			
Total Other Income	-230,165.65			129,104.53			
Other Expense Capital Building Expenses Capital - Locker Rooms Capital - Warehouse Mezzanine Total Capital Building Expenses	0.00 0.00 0.00			88,534.50 52,922.49 141,456.99			

#### 10/23/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance September 2024

	Sep 24	Budget	\$ Over Bud	Jan - Sep 24	YTD Budget	\$ Over Bud	Annual Bu
Fixed Asset Purchases 99999 · Unknown Transactions	-14,709.00 0.00			14,163.00 -1,787.34			
Total Other Expense	-14,709.00			153,832.65			
Net Other Income	-215,456.65			-24,728.12			
Net Income	-263,842.04	-40,249.78	-223,592.26	-38,164.87	-266,449.04	228,284.17	-352,622.26

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11/19/24

Accrual Basis

#### Mid-Willamette Family YMCA Total Profit & Loss Budget Performance October 2024

	Oct 24	Budget	\$ Over Budget	Jan - Oct 24	YTD Budget	\$ Over Budget	Annual Bud
Ordinary Income/Expense							
Income 01 · Contribution							
0110 · Contributions	1,818.00	10,000.00	-8,182.00	56,175.62	117,000.00	-60,824.38	138,500.00
0130 · Sustaining 0150 · YMCA Foundation	0.00 0.00	0.00	0.00	506,596.74 780.15	250,000.00	256,596.74	250,000.00
0170 · Grant Income	2,637.47	2,165.63	471.84	49,959.53	36,656.30	13,303.23	40,987.56
0171 · Grant Income- Preschool Promise 0180 · Fundraising Event	0.00	0.00	0.00	127,145.45	122,903.04	4,242.41	122,903.04
0181 · Sponsorship	3,150.00	0.00	3,150.00	47,322.67	27,000.00	20,322.67	48,000.00
0182 · Tickets/Registration	0.00	0.00	0.00	24,015.00	20,200.00	3,815.00	20,200.00
0185 · Donation 0186 · Drink/Misc.	3,421.66 0.00	0.00 0.00	3,421.66 0.00	8,141.66 1,758.04	0.00 300.00	8,141.66 1,458.04	150,000.00 300.00
Total 0180 · Fundraising Event		0.00			47,500.00	33,737.37	218,500.00
•	6,571.66		6,571.66	81,237.37	574.059.34		
Total 01 · Contribution	11,027.13	12,165.63	-1,138.50	821,894.86	574,059.34	247,835.52	770,890.60
0100 · Default Revenue 02 · In-Kind Donations	0.00			-2,666.67			
0210 · In-Kind Donations	628.25	1,120.50	-492.25	8,014.76	11,205.00	-3,190.24	13,446.00
Total 02 · In-Kind Donations	628.25	1,120.50	-492.25	8,014.76	11,205.00	-3,190.24	13,446.00
03 · Special Event							
0310 · Special Events	405.00	0.00	405.00	2,020.00	0.00	2,020.00	0.00
Total 03 · Special Event	405.00	0.00	405.00	2,020.00	0.00	2,020.00	0.00
08 · United Way Contributions						0.010-01	
0810 · United Way	0.00	0.00	0.00	2,316.81	0.00	2,316.81	0.00
Total 08 · United Way Contributions	0.00	0.00	0.00	2,316.81	0.00	2,316.81	0.00
11 · Membership Dues Scholarshipped Dues	37,760.79	30,000.00	7,760.79	617,148.74	300,000.00	317,148.74	360,000.00
Scholarshipped Dues Reversal	-37,760.79	-30,000.00	-7,760.79	-617,148.74	-300,000.00	-317,148.74	-360,000.00
1101 · Gift Certificates	0.00 0.00	100.00 100.00	-100.00 -100.00	0.00 0.00	1,000.00 1,000.00	-1,000.00	1,200.00 1,200.00
1102 · Gift Cards 1110 · Family Membership Dues	60,051.00	43,916.50	16,134.50	578,432.87	449,804.50	-1,000.00 128,628.37	532,006.50
1115 · Family Plus	9,356.75	7,605.00	1,751.75	91,689.96	75,622.00	16,067.96	91,326.00
1120 · Single Parent Family Dues 1130 · Adult Membership Dues	13,419.10	11,484.00 16,310.96	1,935.10 31.04	123,632.85 165,485.63	114,193.50 163,298.49	9,439.35 2,187.14	136,908.50 195,841.39
1135 · Adult Couple Dues	16,342.00 10,663.20	9,568.48	1,094.72	112,437.08	95,135.34	17,301.74	114,890.68
1140 · Youth Membership Dues	1,623.00	2,019.92	-396.92	15,736.80	20,096.79	-4,359.99	24,269.37
1141 · College Dues	3,395.00	3,896.00	-501.00	38,927.35	38,746.50	180.85 206.63	46,791.50
1150 · Senior Membership Dues 1155 · Senior Couple Dues	8,938.00 7,464.00	10,010.52 9,337.68	-1,072.52 -1,873.68	93,950.63 72,793.45	93,744.00 85,076.63	-12,283.18	111,600.00 103,751.99
1156 · Senior - Renew Active	6,407.00	10,344.08	-3,937.08	72,034.00	103,604.17	-31,570.17	124,107.47
1157 · Senior - Silver & Fit	16,207.20	8,860.40	7,346.80	154,739.20	89,457.13	65,282.07	107,546.89
Total 11 · Membership Dues	153,866.25	133,553.54	20,312.71	1,519,859.82	1,330,779.05	189,080.77	1,591,440.29
12 · Guest Passes	1 000 00	700.00		40.450.00	17 000 00	1 000 11	10 70 1 00
1220 · Family Guest Pass 1230 · Adult Guest Pass	1,000.00 1,020.00	722.02 527.84	277.98 492.16	18,150.00 9,130.00	17,060.89 8,128.45	1,089.11 1,001.55	18,794.60 9,153.28
1240 · Youth Guest Pass	845.00	990.00	-145.00	11,855.00	12,356.00	-501.00	14,156.00
1250 · Senior Guest Pass	435.00	259.75	175.25	3,840.00	2,510.81	1,329.19	2,934.82
1260 · Young Adult Guest Pass 1270 · Sports Guest Pass	370.00 0.00	439.76 0.00	-69.76 0.00	3,790.00 0.00	4,217.06 3.00	-427.06 -3.00	5,136.28 3.00
Total 12 · Guest Passes	3,670.00	2,939.37	730.63	46,765.00	44,276.21	2,488.79	50,177.98
13 · Program Income		,		-,		,	,
Scholarshipped Program Income	12,123.75	162.50	11,961.25	111,414.81	2,115.75	109,299.06	2,328.25
Scholarshipped Program Reversal 1300 · After School - Albany	-12,123.75 38,330.00	-162.50 14,000.00	-11,961.25 24,330.00	-111,414.81 168,045.00	-2,115.75 122.000.00	-109,299.06 46,045.00	-2,328.25 154,000.00
1309 · Day Camp Income	0.00	0.00	0.00	261,769.75	206,450.00	55,319.75	206,450.00
1310 · Program Fees	4,164.00	9,100.00	-4,936.00	91,415.60	81,400.00	10,015.60	88,900.00
1311 · Certified Program Fees 1312 · Crossfit	150.00 1,272.50	100.00 3,000.00	50.00 -1,727.50	-75.00 15,362.50	2,500.00 30,000.00	-2,575.00 -14,637.50	3,200.00 36,000.00
1313 · Private Program Fees	11,168.00	1,900.00	9,268.00	30,183.38	19,000.00	11,183.38	22,800.00
1314 · Sanctioned Training Income	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	1,500.00
1316 · Pickleball 1318 · Baseball/T-Ball/water polo	10.00 11,555.50	1,000.00 0.00	-990.00 11,555.50	4,378.00 40,893.00	7,000.00 26,050.00	-2,622.00 14,843.00	9,000.00 27,050.00
1319 · Soccer	4,060.00	0.00	4,060.00	23,345.00	15,200.00	8,145.00	15,200.00
1320 · CPR & First Aid Income	270.00	500.00	-230.00	2,835.00	5,000.00	-2,165.00	6,000.00
1321 · Football 1322 · Basketball	420.00 530.00	0.00 1,661.00	420.00 -1,131.00	72,564.00 61,878.22	62,025.00 50,529.00	10,539.00 11,349.22	62,025.00 53,159.00
1323 · Volleyball	-690.00	1,750.00	-2,440.00	61,125.00	17,500.00	43,625.00	21,000.00
1324 · Sports Camp	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
1325 · Child Watch 1326 · No School Days	3,173.07 2,070.00	2,000.00 900.00	1,173.07 1,170.00	26,845.91 17,810.00	20,000.00 9,100.00	6,845.91 8,710.00	24,000.00 21,600.00
1328 · Home School PE	285.00	0.00	285.00	13,790.50	13,400.00	390.50	13,400.00
1329 · Cheerleading	2,520.00 2,530.00	1,000.00 1,200.00	1,520.00 1,330.00	15,250.00 20,100.00	4,000.00 11,000.00	11,250.00 9,100.00	4,000.00 13,200.00
1330 · Classes & Activities 1331 · Laser Tag	2,530.00	2,340.00	-770.00	20,100.00	23,400.00	-4,339.00	28,080.00
1341 · Group Training	0.00	240.00	-240.00	0.00	1,140.00	-1,140.00	1,140.00
1343 · Boxing 1344 · Martial Arts	2,905.00 0.00	1,600.00 500.00	1,305.00 -500.00	14,470.00 0.00	16,000.00 5,000.00	-1,530.00 -5,000.00	19,200.00 6,000.00
1344 • Martial Arts 1345 • Sports Performance Group Train.	1,050.00	700.00	350.00	23,730.00	7,000.00	-5,000.00	8,400.00
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11/19/24

Accrual Basis

# Mid-Willamette Family YMCA

Mid-Willamette Family YMCA Total Profit & Loss Budget Performance October 2024

	Oct 24	Budget	\$ Over Budget	Jan - Oct 24	YTD Budget	\$ Over Budget	Annual Bud
1348 · Roller Skating	1,988.32	7.500.00	-5.511.68	41,150.82	69,500.00	-28.349.18	85,000.00
1349 · ELC Program	46,665.00	62,100.00	-15,435.00	370,307.47	428,900.00	-58,592.53	553,100.00
1350 · Adult Leagues & Tournaments	305.00	375.00	-70.00	8,225.00	12,363.00	-4,138.00	14,859.00
1352 · Hockey 1360 · Preschool	0.00 19,915.00	2,000.00 19,520.00	-2,000.00 395.00	10.00 145,973.50	20,000.00 164,240.00	-19,990.00 -18,266.50	25,000.00 203,280.00
1360 · Preschool 1361 · Registration Fee - Preschool	0.00	0.00	0.00	0.00	0.00	-18,200.50	2,250.00
1370 · Building Rentals	4,405.00	2,500.00	1,905.00	60,304.84	50,300.00	10,004.84	60,700.00
1381 · Volleyball Academy	1,130.00	700.00	430.00	6,110.00	7,000.00	-890.00	8,400.00
1399 · Special Events - Program	1,295.00	750.00	545.00	3,458.75	1,950.00	1,508.75	2,400.00
Total 13 · Program Income	163,046.39	138,936.00	24,110.39	1,620,217.24	1,510,447.00	109,770.24	1,800,293.00
14 · Sales							
1404 · Vending Machine - Coca Cola	0.00	175.00	-175.00	0.00	1,750.00	-1,750.00	2,100.00
1405 · Coffee Donation	99.81	70.00	29.81	1,220.01	700.00	520.01	840.00
1406 · Photos - Group/Individual	7,528.00	0.00	7,528.00	22,101.78	0.00 23.500.00	22,101.78	0.00
1410 · Concession Sales - The Hub 1425 · Showers	3,237.35 560.00	2,500.00 400.00	737.35 160.00	33,915.97 5,210.00	23,500.00	10,415.97 1,310.00	28,500.00 4,800.00
1430 · Mens Locker Rental	172.00	100.00	72.00	1,371.61	995.00	376.61	1,175.00
1431 · Womens Locker Rental	231.00	160.00	71.00	2,484.00	1,770.00	714.00	2,125.00
1440 · Family Locker Room - Men's.L.C. 1450 · Merchandise Sales	0.00 534.00	35.00 1,000.00	-35.00 -466.00	130.00 5,659.25	395.00 10,200.00	-265.00 -4,540.75	450.00 12,200.00
1450 · Merchandise Sales	2.00	15.00	-400.00	110.00	120.00	-4,340.73	12,200.00
Total 14 · Sales	12,364.16	4,455.00	7,909.16	72.202.62	43,330.00	28,872.62	52,340.00
15 · Investment Inc.	12,001110	1,100100	1,000110	12,202.02	10,000100	20,012.02	02,010.00
1501 · Interest Income	0.00	0.00	0.00	0.02	0.06	-0.04	0.08
Total 15 · Investment Inc.	0.00	0.00	0.00	0.02	0.06	-0.04	0.08
16 · Miscellaneous 1610 · Miscellaneous Income	1,436.00	2,600.00	-1,164.00	14,033.11	26,000.00	-11,966.89	31,200.00
1611 · Fundraisers for Programs	0.00			336.00			
1615 · Sponsored Income	23,490.00 -87.00	10,000.00	13,490.00	104,179.90 -87.00	130,400.00	-26,220.10	157,900.00
1620 · Cash Over/Short 1630 · Surcharge for Monthly Invoice	-87.00 276.00	150.00	126.00	-87.00 1,335.00	1,670.00	-335.00	1,970.00
1640 · Late Payment Fee	-175.00	200.00	-375.00	1,600.00	2,000.00	-400.00	2,400.00
Total 16 · Miscellaneous	24,940.00	12,950.00	11,990.00	121,397.01	160,070.00	-38,672.99	193,470.00
18 · Lease Income							
1800 · Lease #1 Young Life	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	10,000.00
1801 · Lease #2 OVF	1,250.00 400.00	1,250.00 400.00	0.00 0.00	12,500.00 4,600.00	12,500.00	0.00 600.00	15,000.00 4,800.00
1802 · Lease #3 Synapse Fitness 1803 · Lease #4 Sick Town Derby Dames	800.00	700.00	100.00	7,900.00	4,000.00 7,000.00	900.00	4,800.00 8,400.00
1804 · Lease #5 Head Start	2,790.00	2,790.00	0.00	27,900.00	27,900.00	0.00	33,480.00
1805 · Lease #6 Majuhua Food Truck	0.00			2,080.00			
Total 18 · Lease Income	5,240.00	5,140.00	100.00	54,980.00	61,400.00	-6,420.00	71,680.00
Total Income	375,187.18	311,260.04	63,927.14	4,267,001.47	3,735,566.66	531,434.81	4,543,737.95
Gross Profit	375,187.18	311,260.04	63,927.14	4,267,001.47	3,735,566.66	531,434.81	4,543,737.95
Expense 21 · Salaries & Wages							
2100 · Payroll - Hourly	176,127.45	168,501.44	7,626.01	1,608,059.47	1,649,301.62	-41,242.15	1,952,282.20
2110 · Payroll - Admin. Salaries	38.655.90	38,088.33	567.57	398,455.76	388,213.30	10,242.46	464,389.96
2199 · Grant Expense Recapture	2,252.79	0.00	2,252.79	69,497.81	-7,330.00	76,827.81	-7,330.00
Total 21 · Salaries & Wages	217,036.14	206,589.77	10,446.37	2,076,013.04	2,030,184.92	45,828.12	2,409,342.16
22 · Employee Benefits							
2210 · Health Insurance	12,261.10	14,713.08	-2,451.98	131,738.88	147,626.05	-15,887.17	177,052.21
2215 · Employee LTD/Life Ins 2220 · Retirement	734.45 10,472.36	366.16 10,722.76	368.29 -250.40	4,276.85 106,490.75	3,661.60 103,339.60	615.25 3,151.15	4,393.92 124,785.12
Total 22 · Employee Benefits	23,467.91	25,802.00	-2,334.09	242,506.48	254,627.25	-12,120.77	306,231.25
23 · Payroll Taxes	-,	.,	,	,	- ,	, -	, .
2310 · FICA	16,420.80	15,804.13	616.67	157,039.32	155,870.02	1,169.30	184,875.54
2311 · Payroll Taxes Misc. 2320 · Unemployment	0.00 5,177.73	166.67 6,999.00	-166.67 -1,821.27	0.00 20,710.98	1,666.66 27,996.00	-1,666.66 -7,285.02	2,000.00 32,996.00
2330 · Workers Comp	1,223.20	1,166.67	56.53	13,661.60	11,666.66	1,994.94	18,000.00
Total 23 · Payroll Taxes	22,821.73	24,136.47	-1,314.74	191,411.90	197,199.34	-5,787.44	237,871.54
24 · Contract Services							
2400 · Contractual Services	13,326.17	13,040.25	285.92	205,917.91	133,402.50	72,515.41	160,483.00
2410 · Accounting/Auditing Fees 2415 · Outside Maintenance	0.00 483.65	0.00 1,179.33	0.00 -695.68	26,000.00 5,498.44	33,333.36 11,793.30	-7,333.36 -6,294.86	33,333.36 14,151.96
2415 · Outside Maintenance 2420 · Computer Software	463.65 4,620.15	5,131.20	-511.05	5,498.44 46,471.54	55,621.00	-0,294.00 -9,149.46	65,123.40
2430 · I.T.Support & Special Purchases	1,800.00	2,000.00	-200.00	27,658.40	20,000.00	7,658.40	24,000.00
2440 · Janitorial Service Contract	6,700.00	6,700.00	0.00	67,125.00	67,000.00	125.00	80,400.00
2499 · IN KIND-Services 24 · Contract Services - Other	0.00 0.00	0.00	0.00	60.00 582.00	0.00	582.00	0.00
Total 24 · Contract Services	26,929.97	28,050.78	-1,120.81	379,313.29	321,150.16	58,163.13	377,491.72

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Accrual Basis

25 · Supplies         2500 · Food         2502 · Family Activities         2503 · Inclusionary         2520 · Department Office Supplies         2522 · Background Checks         2523 · Uniforms         2524 · Copier Supplies         2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2541 · Coffee Supplies         2550 · First Aid Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2563 · Daycamp Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2591 · N KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	3,174.89 0.00 845.07 97.50 3,973.70 214.00 493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	4,412.20 0.00 352.50 100.00 620.00 516.00 2,250.00 100.00 50.00 150.00 50.00 50.00 4,500.00 1,200.00 1,200.00 1,200.00 1,200.00 1,203.00 1,649.00 2,571.00	-1,237.31 0.00 492.57 -2.50 3,973.70 -406.00 -22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	37,501.23 2,512.71 0.00 5,459.22 1,023.50 39,706.98 5,743.33 5,607.84 33,685.41 3,685.41 3,662.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	33,566,66 1,878.78 168.00 3,525.00 1,000.00 28,600.00 5,160.00 22,500.00 3,900.00 31,781.24 830.00 1,550.00 500.00 1,550.00 350.00 500.00 45,000.00 1,198.80 207,708.48	3,934.57 633.93 -168.00 1,934.22 23.50 11,106.98 -456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	39,743.74 1,878.78 168.00 4,230.00 1,200.00 29,600.00 7,440.00 6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 6,000.00 6,000.00 54,000.00 1,438.56 241,218.32
2502 · Family Activities         2503 · Inclusionary         2520 · Department Office Supplies         2522 · Background Checks         2523 · Uniforms         2524 · Copier Supplies         2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2541 · Coffee Supplies         2550 · First Aid Supplies         2560 · Preschool Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2590 · Childcare Expenses         2590 · Childcare Expenses         2590 · Childcare Expenses         2591 · After Scipties         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2591 · Childcare Expenses         2592 · Childcare Expenses         2593 · IN KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet   <	0.00 0.00 845.07 97.50 3.973.70 214.00 493.60 2.818.27 148.00 1.780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 5.496.65 2.646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	0.00 0.00 352.50 100.00 620.00 516.00 2.250.00 2.825.00 83.00 150.00 50.00 50.00 4.500.00 1,200.00 1,200.00 1,200.00 1,200.00 1,208.58 922.00 1,649.00	0.00 0.00 492.57 -2.50 3,973.70 -406.00 -22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 996.65 1,446.63 69.92  5,952.86 -14.58	2,512.71 0.00 5,459.22 1,023.50 39,706.98 5,743.33 5,607.84 33,665.41 33,665.41 33,665.41 23,5,602.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	1,878.78 168.00 3,525.00 1,000.00 28,600.00 6,200.00 3,160.00 22,500.00 3,900.00 31,781.24 830.00 1,500.00 500.00 1,550.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80	633.93 -168.00 1,934.22 23.50 11,106.98 -456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	1,878.78 168.00 4,230.00 29,600.00 7,440.00 6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 6,000.00 450.00 6,000.00 54,000.00 1,438.56
2503 · Inclusionary         2520 · Department Office Supplies         2522 · Background Checks         2523 · Uniforms         2524 · Copier Supplies         2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2541 · Coffee Supplies         2550 · First Aid Supplies         2560 · Preschool Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2565 · Aguatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2590 · Telephone	0.00 845.07 97.50 3,973.70 214.00 493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	0.00 352.50 100.00 620.00 516.00 2,250.00 100.00 2,825.00 83.00 150.00 50.00 50.00 0.00 4,500.00 1,200.00 1,200.00 119.88 17,528.58 922.00 1,649.00	0.00 492.57 -2.50 3.973.70 -406.00 -22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 5,952.86	0.00 5,459.22 1,023.50 39,706.98 5,743.33 5,607.84 33,665.41 8,866.12 35,602.02 16,40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 13,618.99 24,860.21 1,107.30 59.94 289,446.98	168.00 3,525.00 1,000.00 28,600.00 6,200.00 22,500.00 3,900.00 31,781.24 830.00 1,550.00 500.00 1,550.00 350.00 500.00 45,000.00 12,000.00 1,198.80	-168.00 1,934.22 23.50 11,106.98 -456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	168.00 4,230.00 1,200.00 29,600.00 7,440.00 6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2520 · Department Office Supplies         2522 · Background Checks         2523 · Uniforms         2524 · Copier Supplies         2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2550 · First Aid Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2591 · Childcare Expenses         2592 · Childwatch Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2593 · IN KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	845.07 97.50 3,973.70 214.00 493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	352.50 100.00 620.00 516.00 2,250.00 100.00 2,825.00 150.00 50.00 50.00 4,500.00 1,200.00 1,200.00 1,200.00 1,200.00 1,203.00 1,649.00	492.57 -2.50 3,973.70 -406.00 -22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	5,459.22 1,023.50 39,706.98 5,743.33 5,607.84 33,685.41 8,866.12 35,602.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	3,525.00 1,000.00 28,600.00 5,160.00 22,500.00 3,900.00 31,781.24 830.00 1,500.00 500.00 1,550.00 350.00 500.00 45,000.00 45,000.00 12,000.00 1,198.80	1,934.22 23.50 11,106.98 -456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	4,230.00 1,200.00 29,600.00 7,440.00 6,192.00 37,431.24 996.00 1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2523 · Uniforms 2524 · Copier Supplies 2527 · Merchandise/CPR Expenses 2528 · Janitorial Supplies 2529 · Crossfit Expenses 2530 · Program/Event Supplies 2533 · Facility Supplies 2534 · Laser Tag Expenses 2541 · Coffee Supplies 2550 · First Aid Supplies 2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2599 · Childcare Expenses 2599 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 260 · Telephone & Communications 2600 · Telephone 2610 · Internet	3,973.70 214.00 493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	0.00 620.00 516.00 2,250.00 2,825.00 83.00 150.00 50.00 50.00 50.00 0.00 4,500.00 1,200.00 1,200.00 1,200.00 1,208.58 922.00 1,649.00	3,973.70 -406.00 -22.40 -568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	39,706.98 5,743.33 5,607.84 33,685.41 8,866.12 35,602.02 16,40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	28,600.00 6,200.00 5,160.00 22,500.00 3,900.00 31,781.24 830.00 1,500.00 500.00 1,550.00 350.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	11,106.98 -456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	29,600.00 7,440.00 6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 600.00 1,950.00 450.00 600.00 6,000.00 54,000.00 14,400.00 1,438.56
2524 · Copier Supplies         2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2550 · First Aid Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2599 · Childcare Expenses         2598 · IN KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	214.00 493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	620.00 516.00 2,250.00 100.00 2,825.00 83.00 150.00 50.00 50.00 0,00 4,500.00 1,200.00 1,200.00 119.88 	-406.00 -22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 996.65 1,446.63 69.92 	5,743.33 5,607.84 33,685.41 8,866.12 35,602.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	6,200.00 5,160.00 22,500.00 3,900.00 31,781.24 830.00 1,550.00 1,550.00 350.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	-456.67 447.84 11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	7,440.00 6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2527 · Merchandise/CPR Expenses         2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2541 · Coffee Supplies         2550 · First Aid Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2563 · Daycamp Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2591 · N KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	493.60 2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	516.00 2,250.00 100.00 2,825.00 150.00 50.00 50.00 50.00 4,500.00 1,200.00 1,200.00 1,200.00 1,208.58 922.00 1,649.00	-22.40 568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	5,607.84 33,685.41 8,866.12 35,602.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	5,160.00 22,500.00 3,900.00 31,781.24 830.00 1,500.00 1,550.00 350.00 350.00 45,000.00 45,000.00 12,000.00 1,198.80 207,708.48	447.84 11,165.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	6,192.00 27,000.00 4,100.00 37,431.24 996.00 1,800.00 450.00 600.00 6,000.00 54,000.00 14,400.00 1,438.56
2528 · Janitorial Supplies         2529 · Crossfit Expenses         2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2541 · Coffee Supplies         2550 · First Aid Supplies         2560 · Preschool Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2590 · Childcare Expenses         2598 · IN KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	2,818.27 148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	2,250.00 100.00 2,825.00 150.00 50.00 50.00 50.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	568.27 48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 5,952.86 -14.58	33,685,41 8,866,12 35,602,02 16,40 4,217,24 2,981,63 5,843,31 3,298,32 4,835,16 1,852,29 11,614,93 53,051,89 24,860,21 1,107,30 59,94 289,446,98	22,500.00 3,900.00 31,781.24 830.00 1,500.00 500.00 500.00 6,000.00 45,000.00 1,198.80 207,708.48	11,185.41 4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	27,000.00 4,100.00 37,431.24 996.00 1,800.00 600.00 6,000.00 6,000.00 54,000.00 14,400.00 1,438.56
2529 · Crossfit Expenses 2530 · Program/Event Supplies 2533 · Facility Supplies 2534 · Laser Tag Expenses 2541 · Coffee Supplies 2550 · First Ald Supplies 2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 260 · Telephone & Communications 2600 · Telephone 2610 · Internet	148.00 1,780.59 16.40 321.85 113.16 318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	100.00 2,825.00 83.00 150.00 50.00 50.00 0.00 4,500.00 1,200.00 1,200.00 1,200.00 1,208.58 922.00 1,649.00	48.00 -1,044.41 238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	8,866.12 35,602.02 16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	3,900.00 31,781.24 830.00 1,500.00 500.00 1,550.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	4,966.12 3,820.78 3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	4,100.00 37,431.24 996.00 1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2530 · Program/Event Supplies         2533 · Facility Supplies         2534 · Laser Tag Expenses         2541 · Coffee Supplies         2550 · First Aid Supplies         2560 · Preschool Supplies         2561 · After School Supplies         2562 · Childwatch Supplies         2565 · Aquatic Chemicals         2570 · Concession/CPR Expenses         2599 · IN KIND-Facility Rental         Total 25 · Supplies         26 · Telephone & Communications         2600 · Telephone         2610 · Internet	16.40 321.85 113.16 318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	83.00 150.00 50.00 50.00 50.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	238.85 -36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	16.40 4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	830.00 1,500.00 500.00 1,550.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	3,387.24 1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	996.00 1,800.00 4,950.00 6,000.00 6,000.00 54,000.00 14,400.00 1,438.56
2534 · Laser Tag Expenses 2541 · Coffee Supplies 2550 · First Aid Supplies 2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2599 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	321.85 113.16 318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	150.00 50.00 50.00 50.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	-36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	4,217.24 2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	1,500.00 500.00 350.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2541 · Coffee Supplies 2550 · First Aid Supplies 2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	113.16 318.21 49.18 724.00 0.00 5.496.65 2.646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	150.00 50.00 50.00 50.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	-36.84 268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	2,981.63 5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	1,500.00 500.00 350.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	1,481.63 5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	1,800.00 600.00 1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2550 · First Aid Supplies 2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2599 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	318.21 49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	50.00 150.00 50.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	268.21 -100.82 674.00 -50.00 0.00 996.65 1,446.63 69.92 	5,843.31 3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	500.00 1,550.00 350.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	5,343.31 1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	600.00 1,950.00 600.00 6,000.00 54,000.00 14,400.00 1,438.56
2560 · Preschool Supplies 2561 · After School Supplies 2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	49.18 724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	150.00 50.00 0.00 4,500.00 1,200.00 119.88 	-100.82 674.00 -50.00 996.65 1,446.63 69.92 5,952.86 -14.58	3,298.32 4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 	1,550.00 350.00 6,000.00 45,000.00 12,000.00 1,198.80  207,708.48	1,748.32 4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	1,950.00 450.00 6,000.00 54,000.00 14,400.00 1,438.56
2561 · After School Šupplies 2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	724.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	50.00 50.00 4,500.00 1,200.00 119.88 	674.00 -50.00 996.65 1,446.63 69.92 5,952.86 -14.58	4,835.16 1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	350.00 500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	4,485.16 1,352.29 5,614.93 8,051.89 12,860.21 -91.50	450.00 600.00 6,000.00 54,000.00 14,400.00 1,438.56
2562 · Childwatch Supplies 2563 · Daycamp Supplies 2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	0.00 0.00 5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	50.00 0.00 4,500.00 1,200.00 119.88 17,528.58 922.00 1,649.00	-50.00 0.00 996.65 1.446.63 69.92  5,952.86 -14.58	1,852.29 11,614.93 53,051.89 24,860.21 1,107.30 59.94 289,446.98	500.00 6,000.00 45,000.00 12,000.00 1,198.80 207,708.48	1,352.29 5,614.93 8,051.89 12,860.21 -91.50	600.00 6,000.00 54,000.00 14,400.00 1,438.56
2565 · Aquatic Chemicals 2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	5,496.65 2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	4,500.00 1,200.00 119.88 	996.65 1,446.63 69.92 5,952.86 -14.58	53,051.89 24,860.21 1,107.30 	45,000.00 12,000.00 1,198.80  207,708.48	8,051.89 12,860.21 -91.50	54,000.00 14,400.00 1,438.56
2570 · Concession/CPR Expenses 2590 · Childcare Expenses 2598 · IN KIND-Facility Rental	2,646.63 189.80 59.94 23,481.44 907.42 0.00 907.42	1,200.00 119.88 	1,446.63 69.92 5,952.86 -14.58	24,860.21 1,107.30 59.94 289,446.98	12,000.00 1,198.80  207,708.48	12,860.21 -91.50	14,400.00 1,438.56
2590 · Childcare Expenses 2598 · IN KIND-Facility Rental Total 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	189.80 59.94 23,481.44 907.42 0.00 907.42	119.88 	69.92 5,952.86 -14.58	1,107.30 59.94 289,446.98	1,198.80  207,708.48	-91.50	1,438.56
2598 · IN KIND-Facility Rental Fotal 25 · Supplies 26 · Telephone & Communications 2600 · Telephone 2610 · Internet	59.94 23,481.44 907.42 0.00 907.42	17,528.58 922.00 1,649.00	-14.58	59.94 289,446.98	207,708.48		
26 · Telephone & Communications 2600 · Telephone 2610 · Internet	907.42 0.00 907.42	922.00 1,649.00	-14.58			81,738.50	241,218.32
2600 · Telephone 2610 · Internet	0.00 907.42	1,649.00		9 456 50			
2610 · Internet	0.00 907.42	1,649.00		9 156 50			
—	907.42		-1,649.00		9,220.00	236.59	11,064.00
Total 26 · Telephone & Communications		2,571.00		16,991.72	16,490.00	501.72	19,788.00
			-1,663.58	26,448.31	25,710.00	738.31	30,852.00
27 · Postage & Shipping 2710 · Postage	170.00	320.00	-150.00	782.81	2,460.00	-1,677.19	2,900.00
Total 27 · Postage & Shipping	170.00	320.00	-150.00	782.81	2,460.00	-1,677.19	2,900.00
28 · Occupancy							
2810 · Security Monitoring	0.00	160.00	-160.00	917.00	1,600.00	-683.00	1,920.00
2820 · Licenses & Permits	1,911.00	75.00	1,836.00	3,197.60	865.00	2,332.60	3,028.00
2831 · Electricity	14,527.82 3,271.33	12,971.00	1,556.82 -2,039.91	140,686.79	129,710.00	10,976.79 -9,922.50	155,652.00 70,404.88
2832 · Natural Gas 2833 · Water	3,271.33 1,842.40	5,311.24 1,329.00	-2,039.91 513.40	45,459.90 19,431.18	55,382.40 13,290.00	-9,922.50 6,141.18	15,948.00
2834 · Sewer	5,134.59	2,025.00	3,109.59	26,267.16	20,250.00	6,017.16	24,300.00
2835 · Garbage	1,182.08	1,168.40	13.68	10,913.29	11,684.00	-770.71	14,020.80
2870 · Rent 2880 · Warehouse Utilities	2,795.00 3,275.52	2,223.00 2,500.00	572.00 775.52	24,897.00 28,877.81	22,230.00 25,000.00	2,667.00 3,877.81	26,676.00 30,000.00
Total 28 · Occupancy	33,939.74	27,762.64	6,177.10	300,647.73	280,011.40	20,636.33	341,949.68
29 · Equipt. & Building Cost, Leases	00,000.14	21,102.04	0,111.10	000,047.70	200,011.40	20,000.00	041,040.00
2910 · Equipment Repair & Maintenance	4,467.28	3,500.00	967.28	133.869.17	35,000.00	98.869.17	42,000.00
2930 · Equipment- Aquatic	247.52	250.00	-2.48	1,537.22	2,500.00	-962.78	3,000.00
2940 · Equipment Maint-Cardio	0.00	250.00	-250.00	1,120.27	500.00	620.27	1,000.00
2941 · Equipment PMA - Cardio	0.00	150.00	-150.00	0.00	1,250.00	-1,250.00	2,500.00
2951 · Equipment Lease - 1 (Copier)	1,275.09	1,250.00	25.09	12,515.50	12,500.00	15.50	15,000.00
2952 · Equipment Lease - 2 (Cardio) 2960 · Building Maintenance & Repair	16,960.37 4,374.31	16,865.00 2,300.00	95.37 2,074.31	169,603.70 30,877.20	168,650.00 25,670.00	953.70 5,207.20	202,380.00 30,270.00
	27,324.57		2,074.31	349,523.06			
Total 29 · Equipt. & Building Cost, Leases 30 · Fund Raising Expense	21,324.37	24,565.00	2,159.51	549,525.00	246,070.00	103,453.06	296,150.00
3022 · Fund Raising Expenses	1,563.94	100.00	1,463.94	37,442.13	18,300.00	19,142.13	37,400.00
3027 · Sponsorship Expenses 3049 · Auction Gift Investment	2,465.54 0.00	600.00 0.00	1,865.54 0.00	3,404.63 3,075.07	6,000.00 2,850.00	-2,595.37 225.07	7,200.00 3,800.00
3049 · Auction Gift investment	4,029.48	700.00	3,329.48	43,921.83	27,150.00	16,771.83	48,400.00
31 · Printing, Publishing, Promotion	.,020.40	100.00	0,020.40	10,021.00	_1,100.00	10,771.00	-0,-00.00
3130 · Marketing							
3132 · Membership Marketing	4,832.24	1,500.00	3,332.24	36,424.00	15,000.00	21,424.00	18,000.00
3133 · Aquatics Marketing	0.00	75.00	-75.00	516.33	750.00	-233.67	900.00
3134 · Health & Fitness Marketing 3135 · ELC Marketing	0.00 0.00	75.00 91.00	-75.00 -91.00	0.00 2,125.00	750.00 910.00	-750.00 1,215.00	900.00 1,092.00
3137 · Family Marketing	0.00	75.00	-75.00	710.88	750.00	-39.12	900.00
3138 · Resource Development Marketing	576.00	0.00	576.00	3,861.63	400.00	3,461.63	400.00
3139 · Youth Sports Marketing	0.00	75.00	-75.00	590.00	750.00	-160.00	900.00
Total 3130 · Marketing	5,408.24	1,891.00	3,517.24	44,227.84	19,310.00	24,917.84	23,092.00
Total 31 · Printing, Publishing, Promotion	5,408.24	1,891.00	3,517.24	44,227.84	19,310.00	24,917.84	23,092.00
32 · Travel & Employee Expenses 3220 · Transportation - Program	37.52	50.00	-12.48	947.72	500.00	447.72	600.00
Total 32 · Travel & Employee Expenses	37.52	50.00	-12.48	947.72	500.00	447.72	600.00

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11/19/24

Accrual Basis

#### Mid-Willamette Family YMCA Total Profit & Loss Budget Performance October 2024

crual Basis	0	ctober 2024					
	Oct 24	Budget	\$ Over Budget	Jan - Oct 24	YTD Budget	\$ Over Budget	Annual Bud
33 · Conf/Conv/Meetings 3310 · Conference/Employee Expense 3311 · Sanctioned Training Expense	418.43 0.00	130.00 350.00	288.43 -350.00	1,962.42 7,294.31	1,300.00 7,704.00	662.42 -409.69	1,560.0 8,404.0
Total 33 · Conf/Conv/Meetings	418.43	480.00	-61.57	9,256.73	9,004.00	252.73	9,964.0
35 · Payment of Dues 3510 · YUSA Percentage Support 3520 · Dues-Organizational	36,820.12 126.00	7,286.15 410.00	29,533.97 -284.00	79,741.84 10,970.50	72,861.50 7,433.00	6,880.34 3,537.50	87,433.8 7,633.0
Total 35 · Payment of Dues	36,946.12	7,696.15	29,249.97	90,712.34	80,294.50	10,417.84	95,066.8
37 · Financing 3750 · Finance Charges/Late Fees 3760 · Bank Service Charges 3761 · Bank Charges - MRCH Fees 3771 · Loan Interest	0.00 0.00 9,910.77 15,812.37	75.00 50.00 7,727.44 23,734.00	-75.00 -50.00 2,183.33 -7,921.63	284.24 76.00 93,456.26 153,837.79	750.00 500.00 77,274.40 237,340.00	-465.76 -424.00 16,181.86 -83,502.21	900.0 600.0 92,729.2 284,808.0
Total 37 · Financing	25,723.14	31,586.44	-5,863.30	247,654.29	315,864.40	-68,210.11	379,037.2
38 · Liability Insurance 3810 · General Liability Insurance	226.00	6,163.64	-5,937.64	50,573.20	61,636.40	-11,063.20	73,963.6
Total 38 · Liability Insurance	226.00	6,163.64	-5,937.64	50,573.20	61,636.40	-11,063.20	73,963.6
39 · Miscellaneous Expenses 3910 · Miscellaneous Expense 3920 · Goodwill - P/R 3930 · Special Event Expense 3970 · Grant Expenses 3999 · Income Tax	169.39 1,087.81 -111.55 0.00 0.00	0.00 300.00 100.00 0.00	169.39 787.81 -211.55 0.00	6,084.33 10,697.72 1,546.90 1,258.19 400.00	1,200.00 4,305.00 700.00 0.00	4,884.33 6,392.72 846.90 1,258.19	1,200.0 4,905.0 800.0 0.0
Total 39 · Miscellaneous Expenses	1,145.65	400.00	745.65	19,987.14	6,205.00	13,782.14	6,905.0
42 · Inkind Donation Expense 4210 · Inkind Donation Expense	628.25	1,120.50	-492.25	7,954.76	11,205.00	-3,250.24	13,446.0
Total 42 · Inkind Donation Expense	628.25	1,120.50	-492.25	7,954.76	11,205.00	-3,250.24	13,446.0
53 · Current Fixed Assests Purchase 5310 · Fixed Asset Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.7
Total 53 · Current Fixed Assests Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.
Total Expense	450,641.75	407,413.97	43,227.78	4,371,924.45	4,098,169.63	273,754.82	4,896,360.2
Net Ordinary Income	-75,454.57	-96,153.93	20,699.36	-104,922.98	-362,602.97	257,679.99	-352,622.2
Other Income/Expense Other Income Beginning A/R & Deferred balanc	-53,206.84			-30,938.69			
Investment Change in Mkt Value Restricted Capital Bldng Contr. 9102 · Capital - ELC 9103 · Capital - Sports Field 9104 · Capital - Warehouse Mezzanine 9107 · Capital - Locker Rooms 9110 · Capital Campaign Contributions	-7,989.27 0.00 416.67 0.00 0.00 0.00			35,175.80 -17,000.00 8,166.70 52,390.00 150,000.00 57,000.00			
Total Restricted Capital Bldng Contr.	416.67			250,556.70			
Total Other Income	-60,779.44			254,793.81			
Other Expense Capital Building Expenses Capital - Locker Rooms Capital - Warehouse Mezzanine	0.00 0.00			88,534.50 52,922.49			
Total Capital Building Expenses	0.00			141,456.99			
Fixed Asset Purchases 99999 · Unknown Transactions	23,872.00 0.00			38,035.00 -1,787.34			
Total Other Expense	23,872.00			177,704.65			
Net Other Income	-84,651.44			77,089.16			

#### 12/16/24

Accrual Basis

**Ordinary Income/Expense** Income

# Mid-Willamette Family YMCA

Tota	Total Profit & Loss Budget Performance November 2024									
	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu			
Income/Expense										
ome										
01 · Contribution										
0110 · Contributions	2,641.00	10,000.00	-7,359.00	58,816.62	127,000.00	-68,183.38	138,500.00			
0130 · Sustaining	0.00	0.00	0.00	506,596.74	250,000.00	256,596.74	250,000.00			
0150 · YMCA Foundation	0.00			780.15						
0170 · Grant Income	25,000.00	2,165.63	22,834.37	78,251.92	38,821.93	39,429.99	40,987.56			
0171 · Grant Income- Preschool Promise	0.00	0.00	0.00	127,145.45	122,903.04	4,242.41	122,903.04			
0180 · Fundraising Event							-			
0181 · Sponsorship	12,200.00	21,000.00	-8,800.00	59,522.67	48,000.00	11,522.67	48,000.00			
0182 Tickets/Registration	0.00	0.00	0.00	24,015.00	20,200.00	3,815.00	20,200.00			
0185 · Donation	25.75	0.00	25.75	9,667.41	0.00	9,667.41	150,000.00			
0186 · Drink/Misc.	0.00	0.00	0.00	1,758.04	300.00	1,458.04	300.00			
Total 0180 · Fundraising Event	12,225.75	21,000.00	-8,774.25	94,963.12	68,500.00	26,463.12	218,500.00			
Tatal 04 Contribution	20,000,75	22.405.02	0 704 40	000 554 00	007 004 07	250 200 02	770 000 00			

0186 · Drink/Misc.	0.00	0.00	0.00	1,758.04	300.00	1,458.04	300.00
Total 0180 · Fundraising Event	12,225.75	21,000.00	-8,774.25	94,963.12	68,500.00	26,463.12	218,500.00
Total 01 · Contribution	39,866.75	33,165.63	6,701.12	866,554.00	607,224.97	259,329.03	770,890.60
0100 · Default Revenue 02 · In-Kind Donations	0.00			-2,666.67			
0210 · In-Kind Donations	628.25	1,120.50	-492.25	8,643.01	12,325.50	-3,682.49	13,446.00
Total 02 · In-Kind Donations	628.25	1,120.50	-492.25	8,643.01	12,325.50	-3,682.49	13,446.00
03 · Special Event 0310 · Special Events	-5.00	0.00	-5.00	2,015.00	0.00	2,015.00	0.00
Total 03 · Special Event	-5.00	0.00	-5.00	2,015.00	0.00	2,015.00	0.00
08 · United Way Contributions 0810 · United Way	156.55	0.00	156.55	2,473.36	0.00	2,473.36	0.00
Total 08 · United Way Contributions	156.55	0.00	156.55	2,473.36	0.00	2,473.36	0.00
<ul> <li>11 · Membership Dues</li> <li>Scholarshipped Dues</li> <li>Scholarshipped Dues Reversal</li> <li>1101 · Gift Certificates</li> <li>1102 · Gift Cards</li> <li>1110 · Family Membership Dues</li> <li>1115 · Family Plus</li> <li>1120 · Single Parent Family Dues</li> <li>1130 · Adult Membership Dues</li> <li>1135 · Adult Couple Dues</li> <li>1140 · Youth Membership Dues</li> <li>1141 · College Dues</li> <li>1155 · Senior Membership Dues</li> <li>1155 · Senior Couple Dues</li> </ul>	53,768.51 -53,768.51 0.00 0.00 56,218.25 4,958.00 9,718.10 14,010.70 9,923.70 1,023.00 2,451.50 8,673.25 7.894.00	30,000.00 -30,000.00 100.00 41,448.00 8,199.00 12,383.50 16,407.39 10,314.77 2,178.07 4,200.50 8,928.00 9.337.68	23,768.51 -23,768.51 -100.00 14,770.25 -3,241.00 -2,665.40 -2,396.69 -391.07 -1,155.07 -1,749.00 -254.75 -1.443.68	670,917.25 -670,917.25 0.00 634,651.12 96,647.96 133,350.95 179,496.33 122,360.78 16,759.80 41,378.85 102,623.88 80,687.45	330,000.00 -330,000.00 1,100.00 491,252.50 83,821.00 126,577.00 179,705.88 105,450.11 22,274.86 42,947.00 102,672.00 94,414.31	340,917.25 -340,917.25 -1,100.00 -1,100.00 143,398.62 12,826.96 6,773.95 -209.55 16,910.67 -5,515.06 -1,568.15 -48.12 -13,726.86	360,000.00 -360,000.00 1,200.00 532,006.50 91,326.00 136,908.50 195,841.39 114,890.68 24,269.37 46,791.50 111,600.00 103,751.99
1140 · Youth Membership Dues 1141 · College Dues	1,023.00 2,451.50	2,178.07 4,200.50	-1,155.07 -1,749.00	16,759.80 41,378.85	22,274.86 42,947.00	-5,515.06 -1,568.15	2 4 11

#### 12/16/24

Accrual Basis

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
1156 · Senior - Renew Active	5,891.00	10,286.31	-4,395.31	77,925.00	113,890.48	-35,965.48	124,107.47
1157 · Senior - Silver & Fit	14,438.00	9,135.43	5,302.57	169,177.20	98,592.56	70,584.64	107,546.89
Total 11 · Membership Dues	135,199.50	133,018.65	2,180.85	1,655,059.32	1,463,797.70	191,261.62	1,591,440.29
12 · Guest Passes							
1220 · Family Guest Pass	2,357.50	820.81	1,536.69	20,507.50	17,881.70	2,625.80	18,794.60
1230 · Adult Guest Pass	1,330.00	596.99	733.01	10,460.00	8,725.44	1,734.56	9,153.28
1240 · Youth Guest Pass	1,655.00	900.00	755.00	13,510.00	13,256.00	254.00	14,156.00
1250 · Senior Guest Pass	270.00	200.00	70.00	4,110.00	2,710.81	1,399.19	2,934.82
1260 · Young Adult Guest Pass	260.00	474.22	-214.22	4,050.00	4,691.28	-641.28	5,136.28
1270 · Sports Guest Pass	0.00	0.00	0.00	0.00	3.00	-3.00	3.00
Total 12 · Guest Passes	5,872.50	2,992.02	2,880.48	52,637.50	47,268.23	5,369.27	50,177.98
13 · Program Income							
Scholarshipped Program Income	2,454.50	137.50	2,317.00	113,869.31	2,253.25	111,616.06	2,328.25
Scholarshipped Program Reversal	-2,454.50	-137.50	-2,317.00	-113,869.31	-2,253.25	-111,616.06	-2,328.25
1300 · After School - Albany	42,880.00	16,000.00	26,880.00	210,925.00	138,000.00	72,925.00	154,000.00
1309 · Day Camp Income	42,000.00	0.00	0.00	261,769.75	206,450.00	55,319.75	206,450.00
1310 · Program Fees	1,468.75	7,500.00	-6,031.25	92,884.35	88,900.00	3,984.35	88,900.00
1311 · Certified Program Fees	725.00	100.00	625.00	650.00	2,600.00	-1,950.00	3,200.00
1312 · Crossfit	705.00	3,000.00	-2,295.00	16,067.50	33,000.00	-16,932.50	36,000.00
1313 · Private Program Fees	9.071.50	1,900.00	7.171.50	39,254.88	20,900.00	18,354.88	22,800.00
	9,071.50	0.00	0.00	39,234.88 0.00	1,500.00	-1,500.00	1,500.00
1314 · Sanctioned Training Income	90.00		-910.00		,		,
1316 · Pickleball		1,000.00		4,468.00	8,000.00	-3,532.00	9,000.00
1318 · Baseball/T-Ball/water polo	0.00	0.00	0.00	40,893.00	26,050.00	14,843.00	27,050.00
1319 · Soccer	0.00	0.00	0.00	23,345.00	15,200.00	8,145.00	15,200.00
1320 · CPR & First Aid Income	175.00	500.00	-325.00	3,010.00	5,500.00	-2,490.00	6,000.00
1321 · Football	0.00	0.00	0.00	72,564.00	62,025.00	10,539.00	62,025.00
1322 · Basketball	3,570.00	975.00	2,595.00	65,448.22	51,504.00	13,944.22	53,159.00
1323 · Volleyball	525.00	1,750.00	-1,225.00	61,650.00	19,250.00	42,400.00	21,000.00
1324 · Sports Camp	0.00	0.00	0.00	-100.00	0.00	-100.00	0.00
1325 · Child Watch	3,190.00	2,000.00	1,190.00	30,035.91	22,000.00	8,035.91	24,000.00
1326 · No School Days	31,440.00	4,500.00	26,940.00	49,250.00	13,600.00	35,650.00	21,600.00
1328 · Home School PE	0.00	0.00	0.00	13,790.50	13,400.00	390.50	13,400.00
1329 · Cheerleading	2,600.00	0.00	2,600.00	17,850.00	4,000.00	13,850.00	4,000.00
1330 · Classes & Activities	1,455.00	1,400.00	55.00	21,555.00	12,400.00	9,155.00	13,200.00
1331 · Laser Tag	4,971.63	2,340.00	2,631.63	24,032.63	25,740.00	-1,707.37	28,080.00
1341 · Group Training	0.00	0.00	0.00	0.00	1,140.00	-1,140.00	1,140.00
1343 · Boxing	3,190.00	1,600.00	1,590.00	17,660.00	17,600.00	60.00	19,200.00
1344 · Martial Arts	0.00	500.00	-500.00	0.00	5,500.00	-5,500.00	6,000.00
1345 · Sports Performance Group Train.	935.00	700.00	235.00	24,665.00	7,700.00	16,965.00	8,400.00
1348 · Roller Skating	0.00	7,500.00	-7,500.00	41,150.82	77,000.00	-35,849.18	85,000.00
1349 · ELC Program	47,893.25	62,100.00	-14,206.75	418,200.72	491,000.00	-72,799.28	553,100.00
1350 · Adult Leagues & Tournaments	45.00	2,496.00	-2,451.00	8,270.00	14,859.00	-6,589.00	14,859.00
1352 · Hockey	1,700.00	2,000.00	-300.00	1,710.00	22,000.00	-20,290.00	25,000.00
1360 · Preschool	19,865.00	19,520.00	345.00	165,838.50	183,760.00	-17,921.50	203,280.00

#### 12/16/24

Accrual Basis

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
1361 · Registration Fee - Preschool	0.00	0.00	0.00	0.00	0.00	0.00	2.250.00
1370 · Building Rentals	6,862.50	7,200.00	-337.50	67,167.34	57,500.00	9,667.34	60,700.00
1381 · Volleyball Academy	1,660.00	700.00	960.00	7,770.00	7,700.00	70.00	8,400.00
1399 · Special Events - Program	1,940.00	0.00	1,940.00	5,398.75	1,950.00	3,448.75	2,400.00
Total 13 · Program Income	186,957.63	147,281.00	39,676.63	1,807,174.87	1,657,728.00	149,446.87	1,800,293.00
14 · Sales							
1404 · Vending Machine - Coca Cola	0.00	175.00	-175.00	0.00	1,925.00	-1,925.00	2,100.00
1405 · Coffee Donation	120.80	70.00	50.80	1,340.81	770.00	570.81	840.00
1406 · Photos - Group/Individual	780.00	0.00	780.00	22,872.14	0.00	22,872.14	0.00
1410 Concession Sales - The Hub	2,701.28	2,500.00	201.28	36,617.25	26,000.00	10,617.25	28,500.00
1425 · Showers	370.00	450.00	-80.00	5,580.00	4,350.00	1,230.00	4,800.00
1430 · Mens Locker Rental	160.00	100.00	60.00	1,531.61	1,095.00	436.61	1,175.00
1431 · Womens Locker Rental	242.00	180.00	62.00	2,726.00	1,950.00	776.00	2,125.00
1440 · Family Locker Room - Men's.L.C.	0.00	30.00	-30.00	130.00	425.00	-295.00	450.00
1450 · Merchandise Sales	740.50	1,000.00	-259.50	6,399.75	11,200.00	-4,800.25	12,200.00
1452 · Lost Card Fee	14.00	15.00	-1.00	124.00	135.00	-11.00	150.00
Total 14 · Sales	5,128.58	4,520.00	608.58	77,321.56	47,850.00	29,471.56	52,340.00
15 · Investment Inc.							
1501 · Interest Income	0.00	0.00	0.00	0.06	0.06	0.00	0.08
Total 15 · Investment Inc.	0.00	0.00	0.00	0.06	0.06	0.00	0.08
16 · Miscellaneous							
1610 · Miscellaneous Income	1,734.23	2,600.00	-865.77	15,770.85	28,600.00	-12,829.15	31,200.00
1611 · Fundraisers for Programs	0.00			336.00			
1615 · Sponsored Income	16,675.00	16,500.00	175.00	120,854.90	146,900.00	-26,045.10	157,900.00
1620 · Cash Over/Short	0.00			-87.00			
1630 · Surcharge for Monthly Invoice	130.00	150.00	-20.00	1,465.00	1,820.00	-355.00	1,970.00
1640 · Late Payment Fee	225.00	200.00	25.00	1,825.00	2,200.00	-375.00	2,400.00
Total 16 · Miscellaneous	18,764.23	19,450.00	-685.77	140,164.75	179,520.00	-39,355.25	193,470.00
18 · Lease Income							
1800 · Lease #1 Young Life	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	10,000.00
1801 · Lease #2 OVF	1,250.00	1,250.00	0.00	13,750.00	13,750.00	0.00	15,000.00
1802 · Lease #3 Synapse Fitness	400.00	400.00	0.00	5,000.00	4,400.00	600.00	4,800.00
1803 · Lease #4 Sick Town Derby Dames	800.00	700.00	100.00	8,700.00	7,700.00	1,000.00	8,400.00
1804 · Lease #5 Head Start	2,790.00	2,790.00	0.00	30,690.00	30,690.00	0.00	33,480.00
1805 · Lease #6 Majuhua Food Truck	0.00			2,080.00			
Total 18 · Lease Income	5,240.00	5,140.00	100.00	60,220.00	66,540.00	-6,320.00	71,680.00
otal Income	397,808.99	346,687.80	51,121.19	4,669,596.76	4,082,254.46	587,342.30	4,543,737.95
ss Profit	397,808.99	346,687.80	51,121.19	4,669,596.76	4,082,254.46	587,342.30	4,543,737.95

#### 12/16/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance

YTD Budget \$ Over Bud... Annual Bu...

N	ovember 20	24	
Nov 24	Budget	\$ Over Bud	Jan - Nov 24

	NOV 24	Buugei	a Over Buu	Jan - NOV 24	TID Buuget	a Over Buu	Annual Du
pense							
21 · Salaries & Wages							
2100 · Payroll - Hourly	174,888.99	149,805.54	25,083.45	1,782,948.46	1,799,107.16	-16,158.70	1,952,282.20
2110 · Payroll - Admin. Salaries	38,452.23	38,088.33	363.90	436,907.99	426,301.63	10,606.36	464,389.90
2199 · Grant Expense Recapture	2,179.65	0.00	2,179.65	71,677.46	-7,330.00	79,007.46	-7,330.0
Total 21 · Salaries & Wages	215,520.87	187,893.87	27,627.00	2,291,533.91	2,218,078.79	73,455.12	2,409,342.10
22 · Employee Benefits							
2210 · Health Insurance	13,570.89	14,713.08	-1,142.19	145,309.77	162,339.13	-17,029.36	177,052.2
2215 · Employee LTD/Life Ins	400.21	366.16	34.05	4,341.86	4,027.76	314.10	4,393.9
2220 · Retirement	10,772.83	10,722.76	50.07	117,263.58	114,062.36	3,201.22	124,785.1
Total 22 · Employee Benefits	24,743.93	25,802.00	-1,058.07	266,915.21	280,429.25	-13,514.04	306,231.2
23 · Payroll Taxes							
2310 · FICA	16,281.79	14,373.87	1,907.92	173,321.11	170,243.89	3,077.22	184,875.5
2311 · Payroll Taxes Misc.	0.00	166.67	-166.67	0.00	1,833.33	-1,833.33	2,000.0
2320 · Unemployment	0.00	0.00	0.00	20,710.98	27,996.00	-7,285.02	32,996.0
2330 · Workers Comp	1,704.63	1,166.67	537.96	15,366.23	12,833.33	2,532.90	18,000.0
Fotal 23 · Payroll Taxes	17,986.42	15,707.21	2,279.21	209,398.32	212,906.55	-3,508.23	237,871.5
24 · Contract Services							
2400 · Contractual Services	14,291.45	14,040.25	251.20	220,209.36	147,442.75	72,766.61	160,483.0
2410 · Accounting/Auditing Fees	0.00	0.00	0.00	26.000.00	33,333.36	-7,333.36	33,333.3
2415 · Outside Maintenance	0.00	1,179.33	-1,179.33	5,498.44	12,972.63	-7,474.19	14,151.9
2420 · Computer Software	3,297.17	4,751.20	-1,454.03	49,733.71	60,372.20	-10,638.49	65,123.4
2430 · I.T.Support & Special Purchases	1,800.00	2,000.00	-200.00	29,458.40	22,000.00	7,458.40	24,000.0
2440 · Janitorial Service Contract	6,700.00	6,700.00	0.00	73,825.00	73,700.00	125.00	80,400.0
2499 · IN KIND-Services	0.00	-,		60.00	,		,
24 · Contract Services - Other	0.00	0.00	0.00	582.00	0.00	582.00	0.0
Fotal 24 · Contract Services	26,088.62	28,670.78	-2,582.16	405,366.91	349,820.94	55,545.97	377,491.7
25 · Supplies							
2500 · Food	1,849.06	3,529.76	-1,680.70	40,266.83	37,096.42	3,170.41	39,743.7
2502 · Family Activities	0.00	0.00	0.00	2,546.51	1,878.78	667.73	1,878.7
2503 · Inclusionary	0.00	0.00	0.00	0.00	168.00	-168.00	168.0
2520 · Department Office Supplies	403.89	352.50	51.39	5,786.12	3,877.50	1,908.62	4,230.0
2522 · Background Checks	90.00	100.00	-10.00	1,113.50	1,100.00	13.50	1,200.0
2523 · Uniforms	1,922.23	1,000.00	922.23	41,789.52	29,600.00	12,189.52	29,600.0
2524 · Copier Supplies	0.00	620.00	-620.00	5,743.33	6,820.00	-1,076.67	7,440.0
2527 · Merchandise/CPR Expenses	0.00	516.00	-516.00	5,607.84	5,676.00	-68.16	6,192.0
2528 · Janitorial Supplies	1,185.87	2,250.00	-1,064.13	34,626.88	24,750.00	9,876.88	27,000.0
2529 · Crossfit Expenses	1,028.00	100.00	928.00	9.894.12	4,000.00	5,894.12	4,100.0
2529 · Crossili Expenses 2530 · Program/Event Supplies	7,040.29	2,825.00	4,215.29	42,268.50	34,606.24	7,662.26	37,431.2
	,	2,020.00	4,210.29	,	34,000.24	1,002.20	57,431.24
2533 · Facility Supplies	0.00			16.40			

#### 12/16/24

Accrual Basis

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
2534 · Laser Tag Expenses	3,905.61	83.00	3,822.61	7,522.86	913.00	6,609.86	996.00
2541 · Coffee Supplies	0.00	150.00	-150.00	2,954.89	1,650.00	1,304.89	1,800.00
2550 · First Aid Supplies	600.31	50.00	550.31	6,443.62	550.00	5,893.62	600.00
2560 · Preschool Supplies	411.70	150.00	261.70	3,710.02	1,700.00	2,010.02	1,950.00
2561 · After School Supplies	332.59	50.00	282.59	5,167.75	400.00	4,767.75	450.00
2562 · Childwatch Supplies	0.00	50.00	-50.00	1,852.29	550.00	1,302.29	600.00
2563 · Daycamp Supplies	0.00	0.00	0.00	11,614.93	6,000.00	5,614.93	6,000.00
2565 · Aquatic Chemicals	6,243.23	4,500.00	1,743.23	59,013.79	49,500.00	9,513.79	54,000.00
2570 · Concession/CPR Expenses	2,379.15	1,200.00	1,179.15	27,619.95	13,200.00	14,419.95	14,400.00
2590 · Childcare Expenses	0.00	119.88	-119.88	1,107.30	1,318.68	-211.38	1,438.50
2598 · IN KIND-Facility Rental	0.00	110.00	-110.00	59.94	1,010.00	-211.00	1,400.00
Total 25 · Supplies	27,391.93	17,646.14	9,745.79	316,726.89	225,354.62	91,372.27	241,218.32
26 · Telephone & Communications							
2600 · Telephone	150.89	922.00	-771.11	9,607.61	10,142.00	-534.39	11,064.00
2610 · Internet	2,130.85	1,649.00	481.85	23,430.02	18,139.00	5,291.02	19,788.00
Total 26 · Telephone & Communications	2,281.74	2,571.00	-289.26	33,037.63	28,281.00	4,756.63	30,852.00
27 · Postage & Shipping							
2710 · Postage	219.00	220.00	-1.00	1,001.81	2,680.00	-1,678.19	2,900.00
Total 27 · Postage & Shipping	219.00	220.00	-1.00	1,001.81	2,680.00	-1,678.19	2,900.00
28 · Occupancy	0.00	100.00	100.00	017.00	4 700 00	0.40.00	4 000 0
2810 · Security Monitoring	0.00	160.00	-160.00	917.00	1,760.00	-843.00	1,920.0
2820 · Licenses & Permits	2,045.24	1,388.00	657.24	5,242.84	2,253.00	2,989.84	3,028.0
2831 · Electricity	14,637.86	12,971.00	1,666.86	155,324.65	142,681.00	12,643.65	155,652.0
2832 · Natural Gas	4,493.99	6,511.24	-2,017.25	49,953.89	61,893.64	-11,939.75	70,404.8
2833 · Water	868.15	1,329.00	-460.85	20,299.33	14,619.00	5,680.33	15,948.0
2834 · Sewer	205.89	2,025.00	-1,819.11	26,473.05	22,275.00	4,198.05	24,300.0
2835 · Garbage	0.00	1,168.40	-1,168.40	12,125.87	12,852.40	-726.53	14,020.8
2870 · Rent	2,150.00	2,223.00	-73.00	26,824.00	24,453.00	2,371.00	26,676.0
2880 · Warehouse Utilities	3,632.89	2,500.00	1,132.89	32,510.70	27,500.00	5,010.70	30,000.0
Total 28 · Occupancy	28,034.02	30,275.64	-2,241.62	329,671.33	310,287.04	19,384.29	341,949.6
29 · Equipt. & Building Cost, Leases					~~ ~~ ~~ ~~		10.000.0
2910 · Equipment Repair & Maintenance	16,870.15	3,500.00	13,370.15	150,322.93	38,500.00	111,822.93	42,000.0
2930 · Equipment- Aquatic	165.85	250.00	-84.15	1,703.07	2,750.00	-1,046.93	3,000.0
2940 · Equipment Maint-Cardio	1,039.19	250.00	789.19	2,159.46	750.00	1,409.46	1,000.0
2941 · Equipment PMA - Cardio	0.00	150.00	-150.00	0.00	1,400.00	-1,400.00	2,500.0
2951 · Equipment Lease - 1 (Copier)	975.47	1,250.00	-274.53	13,490.97	13,750.00	-259.03	15,000.0
2952 · Equipment Lease - 2 (Cardio)	16,960.37	16,865.00	95.37	186,564.07	185,515.00	1,049.07	202,380.0
2960 · Building Maintenance & Repair	4,580.50	2,300.00	2,280.50	35,643.25	27,970.00	7,673.25	30,270.0
Total 29 · Equipt. & Building Cost, Leases	40,591.53	24,565.00	16,026.53	389,883.75	270,635.00	119,248.75	296,150.00

#### 12/16/24

Accrual Basis

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
30 · Fund Raising Expense 3022 · Fund Raising Expenses 3027 · Sponsorship Expenses 3049 · Auction Gift Investment	1,062.01 0.00 0.00	100.00 600.00 0.00	962.01 -600.00 0.00	38,504.14 3,404.63 3,075.07	18,400.00 6,600.00 2,850.00	20,104.14 -3,195.37 225.07	37,400.00 7,200.00 3,800.00
Total 30 · Fund Raising Expense	1,062.01	700.00	362.01	44,983.84	27,850.00	17,133.84	48,400.00
<ul> <li>S1 · Printing, Publishing, Promotion</li> <li>3130 · Marketing</li> <li>3132 · Membership Marketing</li> <li>3133 · Aquatics Marketing</li> <li>3134 · Health &amp; Fitness Marketing</li> <li>3135 · ELC Marketing</li> <li>3137 · Family Marketing</li> <li>3138 · Resource Development Marketing</li> </ul>	2,624.05 0.00 0.00 0.00 0.00 0.00	1,500.00 75.00 91.00 75.00 0.00	1,124.05 -75.00 -75.00 -91.00 -75.00 0.00	39,608.54 516.33 0.00 2,125.00 710.88 3.585.63	16,500.00 825.00 1,001.00 825.00 400.00	23,108.54 -308.67 -825.00 1,124.00 -114.12 3,185.63	18,000.00 900.00 900.00 1,092.00 900.00 400.00
3138 · Youth Sports Marketing	0.00	75.00	-75.00	590.00	825.00	-235.00	900.00
Total 3130 · Marketing	2,624.05	1,891.00	733.05	47,136.38	21,201.00	25,935.38	23,092.00
Total 31 · Printing, Publishing, Promotion	2,624.05	1,891.00	733.05	47,136.38	21,201.00	25,935.38	23,092.00
32 · Travel & Employee Expenses 3220 · Transportation - Program	0.00	50.00	-50.00	947.72	550.00	397.72	600.00
Total 32 · Travel & Employee Expenses	0.00	50.00	-50.00	947.72	550.00	397.72	600.00
33 · Conf/Conv/Meetings 3310 · Conference/Employee Expense 3311 · Sanctioned Training Expense	168.45 1,023.00	130.00 350.00	38.45 673.00	2,130.87 8,627.31	1,430.00 8,054.00	700.87 573.31	1,560.00 8,404.00
Total 33 · Conf/Conv/Meetings	1,191.45	480.00	711.45	10,758.18	9,484.00	1,274.18	9,964.00
35 · Payment of Dues 3510 · YUSA Percentage Support 3520 · Dues-Organizational	4,769.08 130.00	7,286.15 200.00	-2,517.07 	84,510.92 11,100.50	80,147.65 7,633.00	4,363.27 3,467.50	87,433.80 7,633.00
Total 35 · Payment of Dues	4,899.08	7,486.15	-2,587.07	95,611.42	87,780.65	7,830.77	95,066.80
37 · Financing 3750 · Finance Charges/Late Fees 3760 · Bank Service Charges 3761 · Bank Charges - MRCH Fees 3771 · Loan Interest	0.00 0.00 10,584.22 15,271.16	75.00 50.00 7,727.44 23,734.00	-75.00 -50.00 2,856.78 -8,462.84	284.24 80.00 104,040.48 168,582.39	825.00 550.00 85,001.84 261,074.00	-540.76 -470.00 19,038.64 -92,491.61	900.00 600.00 92,729.28 284,808.00
Total 37 · Financing	25,855.38	31,586.44	-5,731.06	272,987.11	347,450.84	-74,463.73	379,037.28
38 · Liability Insurance 3810 · General Liability Insurance	10,381.00	6,163.64	4,217.36	60,954.20	67,800.04	-6,845.84	73,963.68
Total 38 · Liability Insurance	10,381.00	6,163.64	4,217.36	60,954.20	67,800.04	-6,845.84	73,963.68

#### 12/16/24

Accrual Basis

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
39 · Miscellaneous Expenses							
3910 · Miscellaneous Expense	14.99	0.00	14.99	6,099.32	1,200.00	4,899.32	1,200.00
3920 · Goodwill - P/R	506.71	300.00	206.71	11,204.43	4,605.00	6,599.43	4,905.00
3930 · Special Event Expense	0.00	50.00	-50.00	1,546.90	750.00	796.90	800.00
3970 · Grant Expenses	0.00	0.00	0.00	1,258.19	0.00	1,258.19	0.00
3999 · Income Tax	0.00			400.00			
Total 39 · Miscellaneous Expenses	521.70	350.00	171.70	20,508.84	6,555.00	13,953.84	6,905.00
42 · Inkind Donation Expense							
4210 · Inkind Donation Expense	628.25	1,120.50	-492.25	8,583.01	12,325.50	-3,742.49	13,446.00
Total 42 · Inkind Donation Expense	628.25	1,120.50	-492.25	8,583.01	12,325.50	-3,742.49	13,446.00
53 · Current Fixed Assests Purchase							
5310 · Fixed Asset Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.78
Total 53 · Current Fixed Assests Purchase	0.00	0.00	0.00	595.00	1,878.78	-1,283.78	1,878.78
Total Expense	430,020.98	383,179.37	46,841.61	4,806,601.46	4,481,349.00	325,252.46	4,896,360.21
Net Ordinary Income	-32,211.99	-36,491.57	4,279.58	-137,004.70	-399,094.54	262,089.84	-352,622.26
Other Income/Expense							
Other Income							
Beginning A/R & Deferred balanc	46,264.85			15,326.16			
Investment Change in Mkt Value	3,955.52			39,131.32			
Restricted Capital Bldng Contr.	0.00			-17,000.00			
9102 · Capital - ELC 9103 · Capital - Sports Field	5.416.67			13,583.37			
9104 · Capital - Warehouse Mezzanine	0.00			52.390.00			
9107 · Capital - Locker Rooms	0.00			150,000.00			
9110 · Captial Campaign Contributions	0.00			57,000.00			
Total Restricted Capital Bldng Contr.	5,416.67			255,973.37			
Total Other Income	55,637.04			310,430.85			
Other Expense							
Capital Building Expenses							
Capital - Locker Rooms	0.00			88,534.50			
Capital - Warehouse Mezzanine	0.00			52,922.49			
Total Capital Building Expenses	0.00			141,456.99			

#### 12/16/24

Accrual Basis

# Mid-Willamette Family YMCA Total Profit & Loss Budget Performance November 2024

	Nov 24	Budget	\$ Over Bud	Jan - Nov 24	YTD Budget	\$ Over Bud	Annual Bu
Fixed Asset Purchases 99999 · Unknown Transactions	0.00			38,035.00 -1,787.34			
Total Other Expense	0.00			177,704.65			
Net Other Income	55,637.04			132,726.20			
Net Income	23,425.05	-36,491.57	59,916.62	-4,278.50	-399,094.54	394,816.04	-352,622.26

#### FINANCIAL STATEMENTS

### WITH

# **INDEPENDENT AUDITOR'S REPORT**

for the year ended December 31, 2023



Page

## MID-WILLAMETTE FAMILY YMCA, INC. Financial Statements

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4905 S.W. GRIFFITH DRIVE, SUITE 100 BEAVERTON, OREGON 97005 PHONE: (503) 643-4000 FAX: (503) 643-4444 www.bj-co.com

#### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors Mid-Willamette Family YMCA, Inc. Albany, Oregon

#### Opinion

We have audited the accompanying financial statements of Mid-Willamette Family YMCA, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mid-Willamette Family YMCA, Inc. as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mid-Willamette Family YMCA, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Willamette Family YMCA, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Mid-Willamette Family YMCA, Inc. Page 2

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mid-Willamette Family YMCA, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Willamette Family YMCA, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Bashar & Johnson, P.C.

Beaverton, Oregon June 17, 2024

# MID-WILLAMETTE FAMILY YMCA, INC. Statement of Financial Position December 31, 2023

ASSETS		
Cash and cash equivalents	\$	265,757
Investments (Note 3)		615,485
Accounts receivable		97,443
Unconditional promises to give, net (Note 4)		92,137
Grants receivable		31,250
Prepaid expenses		73,571
Other assets		19,500
Property and equipment, net (Notes 5 and 7)		28,626,598
Operating lease right-of-use assets (Note 8)		110,641
Total Assets	\$	29,932,382
LIABILITIES		
Lines of credit (Note 6)	\$	455,987
Notes payable (Note 7)		2,716,630
Accounts payable		284,756
Accrued liabilities		159,284
Deferred revenues		71,656
Equipment finance lease liabilities (Note 8)		773,205
Operating lease liabilities (Note 8)		112,750
Total Liabilities		4,574,268
<u>NET ASSETS</u>		
With Donor Restrictions (Note 10)		53,538
Without Donor Restrictions (Note 11)		25,304,576
Total Net Assets	_	25,358,114
Total Liabilities and Net Assets	\$	29,932,382

The accompanying notes are an integral part of the financial statements.

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#### MID-WILLAMETTE FAMILY YMCA, INC. Statement of Activities Year ended December 31, 2023

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS		TOTAL
REVENUES Program income	\$ 1,440,297	\$ -	\$	1,440,297
Membership dues	1,573,995	-		1,573,995
Guest passes	52,127	-		52,127
Sales	57,554	-		57,554
	3,123,973	-		3,123,973
SUPPORT AND OTHER REVENUE				
Contributions	1,158,072	46,250		1,204,322
In-Kind donations (Note 8)	4,557	-		4,557
Grant Income	5,157,720	-		5,157,720
Interest Income	7,177			7,177
Investment income (Note 3)	44,443	-		44,443
Loss on disposal of assets	(91,010)	-		(91,010)
Miscellaneous income	81,657			81,657
	6,362,616	 46,250		6,408,866
Net assets released from restrictions	5,000	(5,000)		
Total support and revenue	9,491,589	41,250		9,532,839
EXPENDITURES				
Program services	4,033,430	-		4,033,430
Management and general	1,312,729	-		1,312,729
Fundraising	366,500			366,500
Total Expenditures	5,712,659	<u> </u>		5,712,659
INCREASE (DECREASE) IN NET ASSETS	3,778,930	41,250		3,820,180
NET ASSETS AT BEGINNING OF YEAR	21,525,646	12,288		21,537,934
NET ASSETS AT END OF YEAR	\$ 25,304,576	\$ 53,538	\$ 	25,358,114

The accompanying notes are an integral part of the financial statements.

ying notes are an integral part of the financial statements. - 5 -
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Total	Depreciation and amortization	Miscellaneous	Fundraising	Liability insurance	Interest expense and bank charges	National YMCA support	Conferences and training	Travel	Printing, publishing and promotion	Equipment lease and maintenance	Rent	Property taxes	Utilities	Security monitoring	Licenses and permits	Postage and shipping	Telephone	Department supplies	Computer software fees	Contract services	and Related Expenses	Total Compensation	Payroll taxes	Employee benefits	Compensation and Related Expenses Compensation		
\$ 453,875 \$	74,232	4,829	118	11,300	320	29,536	30		1,404	Ŧ		,	14,930	ı	1,007	1,040	5,022	43,692	ı	51,060	215,355		14,695	7,233	\$ 193,427	Membership Retention	
\$ 741,069 \$	21,188	5,155	28	27,846		8,054	2,580	,	L	10,451	ı	ŗ	209,009	I	ı	12	5,022	51,929	708	25,531	373,556		25,688	10,731	\$ 337,137 \$	Aquatics	
1,207,158 \$	822,628	66	·	17,756	56,183	8,054	1,050	,	,	24,422	ĩ	ı	44,789		106	ì	5,022	9,943	ī	25,531	191,575		12,882	8,723	169,970 \$	Physical Fitness	
764,959 \$	665	1,097	1,127	3,996	6,511	2,473	1,436	,	ı	27,724	a	r	6,092	1,200	717	41	3,580	99,464	15,237	2,514	591,085			58,033		Early Learning Center	Program Services
633,777 \$	7,729	112	ĩ	8,069	17	8,054	50	,	4,379	4,192	24,005	r	14,930	î	1,472	υ	5,022	14,343	ı	25,531	515,869		32,169	57,074	426,626 \$	Family Services	
232,592 \$	4,808	250	ŀ	·		,	,		175	·	·	ı	I	,	ı	7	,	44,852	1,200	1	181,300		12,445	5,523	163,332 \$	Youth Sports	
4,033,430 \$	931,250	11,542	1,273	68,967	63,031	56,171	5,146		5,958	66,789	24,005	k	289,750	1,200	3,302	1,103	23,668	264,223	17,145	130,167	2,068,740		145,491	147,317	1,775,932 \$	Total Program Expenses	
1,312,729 \$	58,672	12,193	20	6,456	359,959	,	1,311	466		84,206	2,426	4,612	8,957	1,431	2,067	1,311	5,026	55,935	72,318	76,599	558,764		40,096	80,143	438,525 \$	Management and General	Supporting Services
366,500 \$		11,610	57,906	9,281	79		950		38,617	·		,	5,971	1	33	555	8,372	1,418	240	51,060	180,408		12,408	4,378	\$ 163,622 \$	Fund- Raising	Services
5,712,659	989,922	35,345	59,199	84,704	423,069	56,171	7,407	466	44,575	150,995	26,431	4,612	304,678	2,631	5,402	2,969	37,066	321,576	89,703	257,826	2,807,912		197,995	231,838	2,378,079	Total Expenses	

MID-WILLAMETTE FAMILY YMCA, INC. Statement of Functional Expenses For the Year Ended December 31, 2023

#### MID-WILLAMETTE FAMILY YMCA, INC. Statement of Cash Flows Year Ended December 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in Net Assets	\$ 3,820,180
Adjustments to reconcile increase (decrease) in net assets to net	
cash provided (used) by operating activities:	
Depreciation and amortization expense	989,922
Amortization of debt issuance costs	26,638
Net realized and unrealized gains and losses on investments	(44,443)
Loss on disposal of assets	91,010
Changes in operating assets and liabilities:	
Decrease in ERC receivable	184,998
Increase in accounts receivable	(77,990)
Increase in unconditional promises to give, net	(13,894)
Decrease in grants receivable	32,500
Increase in prepaid expenses	(27,075)
Change in operating lease assets and liabilities	755
Decrease in accounts payable	(841,849)
Decrease in deferred revenue	(66,667)
Decrease in accrued expenses	(13,212)
Net Cash Provided by Operating Activities	 4,060,873
CASH FLOWS FROM INVESTING ACTIVITIES (Note 8)	
Proceeds from sale of investments	864,640
Purchase of investments	(717,621)
Proceeds from sale of property and equipment	5,300
Purchase of property and equipment	(4,268,336)
Net Cash Used by Investing Activities	 (4,116,017)
CASH FLOWS FROM FINANCING ACTIVITIES (Note 8)	
Proceeds from note payable	1,295,850
Principal payments on notes payable	(640,888)
Proceeds from line of credit	2,086,395
Principal payments on lines of credit	(3,801,563)
Principal payments on equipment finance lease liabilities	(38,037)
	<u>-</u>
Net Cash Used by Financing Activities	 (1,098,243)
Net decrease in cash and cash equivalents	(1,153,387)
Cash and cash equivalents at beginning of year	 1,419,144
Cash and cash equivalents at end of year	\$ 265,757
SUPPLEMENTAL DISCLOSURE:	
Cash paid during the year for interest	\$ 332,966

The accompanying notes are an integral part of the financial statements.

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Activities

Mid-Willamette Family YMCA, Inc. (the "Organization") is an Oregon non-profit organization.

The Organization is a charitable, community service organization that includes men, women, and children of all ages, abilities, incomes, races and religions. The Organization is dedicated to building strong kids, strong families, and strong communities by putting Christian principles into practice through programs that promote healthy lifestyles, strong values, leadership development, community interaction and international understanding. All persons are welcome regardless of their ability to pay. The Organization is founded and led by volunteers from the community; volunteers also serve as mentors, coaches, program leaders, instructors and more.

The programs of the Organization are described as follows:

*Membership Retention* – includes development expenses for solicitation of new members and dues, retention of current members and other membership programs.

*Aquatics* – provides instructional and recreational programs for families, adults and children.

*Physical Fitness* – provides wellness activities in fitness, sports and other lifelong games serving families, youth and adults, including court sports, wellness classes, gym games and cardiovascular wellness programs.

*Early Learning Center* – provides a learning and development program for pre-school aged children.

Family Services – provides daycare and youth outreach.

*Youth Sports* – provides youth sports and recreation activities.

#### **Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities in accordance with accounting principles generally accepted in the United States of America.

## NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Income Tax Status

The Mid-Willamette Family YMCA, Inc. is a nonprofit organization described under Internal Revenue Code Section 501(c)(3) and is generally exempt from income taxes under the provisions of IRC Section 501(a). Information returns are filed annually with the federal and state governments under this exempt status. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization's tax returns are subject to audit for all open years, generally three years from filing date.

U.S. generally accepted accounting principles require management to evaluate tax positions and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed tax positions taken by the Organization and has concluded that as of December 31, 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

#### Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of three months or less. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

#### Investments

Investments in equity securities and mutual funds with readily determinable fair values and all investments in debt securities and mutual funds are carried at fair value in the statement of financial position.

Investment income or loss (including gains and losses on investments, interest and dividends) are included in the statement of activities as increases or decreases in net assets without donor restrictions, unless the income or loss is restricted by donor or law. Investment income or loss that is limited to specific uses by donor-imposed restrictions may be reported as increases or decreases in net assets without donor restrictions if the restrictions are met in the same reporting period as the income or loss is recognized. Investment income, including realized and unrealized gains and losses, is allocated annually to various restricted or designated funds, when required.

# NOTES TO FINANCIAL STATEMENTS

### 1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)</u>

#### Promises to Give and Contributions

Unconditional promises to give cash and other assets to the Organization are reported at fair value at the date the unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on future cash flows are computed using risk-free interest rates applicable to the years in which the promises are to be received. Amortization of the discounts are included in contribution revenue. Conditional promises to give, and indications of intentions to give, are reported at fair value at the date the condition is met.

The Organization uses the allowance method to estimate uncollectible unconditional promises to give. The allowance reduces unconditional promises to give, recorded in the statement of financial position, to estimated net collectible amounts. The allowance is based on prior years' experience and management's analysis of specific promises made. Management has determined that an allowance is not necessary as of December 31, 2023.

Contributions are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, assets with donor restriction are reclassified as assets without donor restriction and reported in the statement of activities as "net assets released from restrictions". Donor-restricted contributions, whose restrictions are met within the same year as received, are reported as contributions without donor restrictions in the accompanying financial statements.

#### Advertising

Advertising costs are expensed when incurred. Advertising expenses totaled \$44,575 for the year ended December 31, 2023.

#### Property and Equipment

Acquisitions of land, building and equipment are recorded at cost. Buildings and improvements are depreciated over 10 to 39 years, while equipment and vehicles are depreciated over an average of 5 years. Depreciation is computed using the straight-line method.

Donations of land, building and equipment are recorded as support at their estimated fair value. Such donations are reported as support without donor restriction, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire land, building and equipment are reported as restricted support. Absent donor stipulations regarding how long those assets must be maintained, the Organization reports expiration of donor restrictions when the donated or

### NOTES TO FINANCIAL STATEMENTS

#### 1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)</u>

#### Property and Equipment (Continued)

acquired assets are placed in service as instructed by the donor as a reclassification of net assets with donor restriction and net assets without donor restriction. All donations of land, building and equipment are carried at the approximate fair value at the date of donation.

#### Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Without Donor Restrictions Net assets available for use in general operations and not subject to donor restrictions.
- With Donor Restrictions Net assets subject to donor-imposed stipulations. Some donorimposed restrictions are temporary in nature, such as those that will be met by the passage of time, or other events specified by the donor. Other donor-imposed restrictions may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### **Revenue Recognition**

Revenue from contracts with customers is recorded based on Accounting Standards Codification (ASC) 606, *Revenue from contracts with customers*, which provides a five-step analysis of contracts to determine when and how revenue is recognized. The Organization recognizes revenue when it satisfies a performance obligation by transferring control over a product or service to a customer. All of the Organization's revenues from contracts with customers are from performance obligations satisfied over time and are derived from contracts with an initial expected duration of one year or less.

The Organization collects monthly membership dues and program service fees in advance and recognizes revenues from these fees in the period to which they apply, upon completion of services.

Revenue from cost-reimbursable government grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, are recognized as revenue when expenditures have been incurred in compliance with specific contract or grant provisions.

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Gifts-in-kind

The Organization receives gifts-in-kind, such as donated items in fund raising auctions, and donated services used in program and supporting services. Gifts-in-kind revenue is recognized in circumstances in which the Organization has sufficient discretion over the use and disposition of the items to recognize a contribution. Accordingly, the recognition of gifts-in-kind revenue is limited to circumstances in which the Organization takes constructive possession of the gifts-in-kind, and the Organization is the recipient of the gift, rather than an agent or intermediary (as defined by accounting standards). Gifts-in-kind received through donations are valued and recorded as revenue at their fair value at the time the contribution is received.

In circumstances in which the Organization is functioning as an agent or intermediary with respect to the gifts-in-kind, the Organization reports an asset and corresponding liability measured at the fair value at the earlier of the time the goods are promised or received from the resource provider, and until the Organization remits the gifts-in-kind to the ultimate beneficiary.

In circumstances in which the Organization distributes gifts-in-kind as part of its own programs, it reports an expense, which is reported in the functional classification for the program in which the gifts-in-kind were used. It is the Organization's policy to distribute gifts-in-kind as promptly as possible. Undistributed gifts-in-kind at year-end are reported as inventory. Inventory is valued at the lower of cost or fair value (cost is determined at fair value at the date of gift plus any costs incurred). During 2023, all gifts-in-kind were used in the Organization's programs and supporting services.

#### Functional Allocation of Expenses

The costs of providing program and supportive services have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supported services benefited based on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and related expenses, contract services, utilities, equipment lease and maintenance, insurance, and national YMCA support.

#### Concentration of Credit Risk

The Organization places its cash and temporary investments with high-credit quality financial institutions. The Federal Deposit Insurance Corporation ("FDIC") insures up to \$250,000 for the total cash balances in each financial institution. As of December 31, 2023, the amount in excess of insured limits was approximately \$116,000. The Organization performs ongoing evaluations of the commercial banks to limit its concentration of risk exposure.

#### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Leases

The Organization leases real property, fitness equipment, and office equipment. The Organization determines if an arrangement is a lease at inception.

Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statement of financial position. Finance leases are included in property and equipment, and equipment finance lease liabilities in the statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease.

Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Organization uses the incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. For certain leases, the Organization accounts for the lease and non-lease components as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments, which are primarily comprised of common area maintenance and utilities that are passed on from the lessor in proportion to the space leased are recognized in operating expenses in the period in which the obligation for those payments was incurred.

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In determining the discount rate used to measure the right-of-use asset and lease liability, the Organization uses rates implicit in the lease, or if not readily available, the incremental borrowing rate. The incremental borrowing rate is based on an estimated secured rate comprised of a risk-free rate plus a credit spread as secured by the Organization's assets. Determining a credit spread as secured by the Organization's assets may require significant judgment.

# NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Recently Adopted Accounting Guidance

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the company that are subject to the guidance in FASB ASC 326 were accounts receivable and promises to give. FASB delayed adoption of ASC 326 for nonpublic companies to calendar years beginning after December 15, 2022.

The Organization adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

#### Date of Management's Review

Management has evaluated subsequent events through June 17, 2024, the date on which the financial statements are available to be issued.

#### 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of December 31, 2023:

Financial assets, at year end	\$	1,102,072
Less those unavailable for general expenditure within one year:		
Promises to give, expected to be received after one year		(15,000)
Amounts unavailable for general expenditures within one year due to donors' restrictions	_	(53,538)
Financial assets available to meet cash needs for general expenditures within one year	\$_	1,033,534

#### NOTES TO FINANCIAL STATEMENTS

#### 3. <u>INVESTMENTS</u>

FASB ASC 820 establishes a framework for measuring fair value, clarifies the definition of fair value and expands disclosures about fair-value measurements. FASB ASC 820 defines fair value as the price that would be received to sell an asset, or paid to transfer a liability. Fair value is a market-based measurement that should be determined using assumptions that market participants would use in pricing an asset or liability. FASB ASC 820 establishes a valuation hierarchy for disclosure of fair value measurements. The categorization within the valuation hierarchy is based on the lowest level of input that is significant to the fair value measurement. The categories within the valuation hierarchy are described below:

Level 1 – Financial instruments with quoted prices in active markets for identical assets or liabilities. The Organization's level 1 financial instruments consist of money market funds, exchange traded and closed end funds, and mutual funds.

Level 2 – Financial instruments with quoted prices in active markets for similar assets or liabilities. Level 2 fair value measurements are determined using either prices for similar instruments or inputs that are either directly or indirectly observable, such as interest rates. The Organization does not have any financial assets or liabilities being measured at fair value that are classified as level 2 financial instruments.

Level 3 – Inputs to the fair value measurements are unobservable inputs or valuation techniques. The Organization does not have any financial assets or liabilities being measured at fair value that are classified as level 3 financial instruments.

Cash equivalents and investments, stated at fair value at December 31, 2023, include:

	Fa	air Value_	 Cost	Fair Value Measurements
Money market funds	\$	318	\$ 318	Level 1
Exchange traded & closed end funds		221,882	227,639	Level 1
Mutual funds		393,285	 373,934	Level 1
	<u>\$</u>	615,485	\$ 601,891	

#### NOTES TO FINANCIAL STATEMENTS

#### 3. INVESTMENTS (CONTINUED)

During the year ended December 31, 2023, investment income aggregated \$44,443 and consists of the following:

Net realized loss	\$ (67,544)
Net unrealized gain	119,395
Fees and expenses	(7,408)
Total investment income	\$ <u>44,443</u>

#### 4. UNCONDITIONAL PROMISES TO GIVE, NET

The Organization's pledges represent contributions for facilities and equipment and to support the ongoing operations of the Organization.

Unconditional promises to give are due as follows as of December 31, 2023:

		Total
Due in one year Due in two to five years Total unconditional promises Less allowance for uncollectible promises Less discount to net present value, 7.95%	~	\$ 78,336 <u>15,000</u> 93,336 <u>(1,199)</u>
Balance December 31, 2023 (pledged)		\$92,137

#### 5. PROPERTY AND EQUIPMENT, NET

Property and equipment at December 31, 2023 consists of the following:

Buildings and Improvements	\$	21,992,506
Land and Improvements		10,123,610
Furniture and Equipment		1,622,985
		33,739,101
Accumulated Depreciation		(5,112,503)
Net Property and Equipment	\$_	28,626,598

Depreciation expense for the year ended December 31, 2023 was \$989,922.

### NOTES TO FINANCIAL STATEMENTS

### 6. LINES OF CREDIT

In November 2023, the Organization entered into a line of credit with a bank, with a maximum principal amount of \$600,000, secured by real estate collateral. Borrowings under the line bear interest at a fluctuating rate determined by the bank based on changes in the Wall Street Journal Prime Rate (9.5% at December 31, 2023). Accrued interest and principal are due at maturity (November 27, 2028). Borrowings on the line of credit as of December 31, 2023 was \$1,682. Unamortized debt issuance costs related to this line of credit as of December 31, 2023 was \$7,848.

In May 2022, the Organization entered into a Draw Down Line of Credit loan with a bank for up to \$3,000,000 for the construction of the Athletic Fields. The Organization may apply for advances from the loan fund for work completed for the construction of the Athletic Fields. The line accrues interest at a rate of 3.55%. Monthly interest only payments were required beginning June 9, 2022, with all remaining interest and principal due on May 9, 2024. The line was paid in full as of December 31, 2023. Interest expense related to this line of credit during 2023 was \$39,406.

In 2016, the Organization obtained a line of credit from private investors in the amount of \$600,000. The line accrues interest at a rate of 6% per annum. During the year ended December 31, 2021, the line was increased to \$1,000,334. Quarterly interest payments are due, with all remaining interest and principal due on January 11, 2024. The line was paid in full as of December 31, 2023. Interest expense related to this line of credit during 2023 was \$36,814.

#### 7. <u>NOTES PAYABLE</u>

In May 2023, the Organization entered into a promissory note from a bank for \$1,000,000 with an interest rate of 5.5%. Two hundred thirty-nine regular payments of \$5,675 are due beginning June 2023, with a balloon payment of \$528,541 due at maturity, May 1, 2043. The loan is secured by real property located in Albany, Oregon. At December 31, 2023, the outstanding loan balance was \$991,737. Unamortized debt issuance costs as of December 31, 2023 were \$7,646.

In July 2023, the Organization entered into a note payable from a bank for \$303,726 with an interest rate of 10%. Sixty regular payments of \$6,431 are due beginning July 2023, with all principal and interest due at maturity, June 8, 2028. The loan is secured by equipment. At December 31, 2023, the outstanding loan balance was \$295,397.

In March 2022, the Organization entered into a promissory note from a bank for \$1,500,000 with an interest rate of 3.95%. Two hundred thirty-nine regular payments of \$7,120 are due beginning May 2022, with a balloon payment of \$711,977 due at maturity, April 1, 2042. The loan is secured by real property located in Albany, Oregon. At December 31, 2023, the outstanding loan balance was \$1,455,420. Unamortized debt issuance costs as of December 31, 2023 were \$18,278.

### NOTES TO FINANCIAL STATEMENTS

### 7. NOTES PAYABLE (CONTINUED)

In April 2022, the Organization entered into a 5-year promissory note with a financial institution for \$314,421 with an interest rate of 7.95%. A down payment of \$62,884 was due at loan commencement, with annual installments of \$62,916 due on each anniversary of the note, with all accrued interest and principal due at maturity, April 11, 2027. The note is secured by equipment. The note was paid in full in December 2023.

In October 2022, the Organization entered into a promissory note with a financial institution for \$460,530 with an interest rate of 7.95%. A down payment of \$115,133 was due at loan commencement, with all accrued interest and principal due at maturity, October 26, 2023. The note is secured by equipment. The note was paid in full in December 2023.

Interest expense for the year ended December 31, 2023 aggregated \$178,201.

Future principal maturities on the notes payable as of December 31, 2023 are as follows:

2024	\$ 98,374
2025	104,667
2026	111,386
2027	118,526
2028	87,554
Thereafter	2,196,123
Totals	\$ 2,716,630
Principal amount	\$ 2,742,554
Less unamortized debt issuance costs	
based on effective interest rate of	
3.4%	 25,924
	\$ 2,716,630

### 8. LEASES

The Organization has operating and finance leases for a building, fitness equipment, and office equipment. The Organization's leases have remaining lease terms of one to five years. As of December 31, 2023, assets recorded under finance leases are \$867,318, and accumulated depreciation associated with finance leases is \$154,809. As of December 31, 2023, assets recorded under operating leases are \$110,641 and operating lease liabilities are \$112,750.

# NOTES TO FINANCIAL STATEMENTS

# 8. LEASES (CONTINUED)

The components of lease expense are as follows:

<b>Year Ended December 31,</b> Operating lease cost Finance lease cost	<b>2023</b> \$ <u>38,523</u>
Amortization of right-of-use assets Interest on lease liabilities	\$ 89,849 <u>56,183</u>
Total finance lease cost	\$ <u>146,032</u>
Other information related to leases is as follows:	
Year Ended December 31,	2023
Supplemental Cash Flows Information	
Cash paid for amounts included in the measurement	
of lease liabilities:	
Operating cash flows from operating leases	\$ 37,768
Financing cash flows from finance leases	83,821
Right-of-use assets obtained in exchange for lease	
obligations:	
Finance leases	532,533
Weighted Average Remaining Lease Term	
Operating leases	3.4 years
Finance leases	4.8 years
Weighted Average Discount Rate	
Operating leases	7.95 %
Finance leases	7.96 %

Future minimum lease payments under non-cancellable leases as of December 31, 2023 are as follows:

Year Ended December 31,		
	Leases	Leases
2024	\$ 38,368	\$ 204,417
2025	38,968	203,524
2026	39,568	203,524
2027	16,722	188,952
2028	-	143,797
Thereafter		31,998
Total future minimum lease payments	133,626	976,212
Less imputed interest	20,876	203,007
Total	\$ <u>112,750</u>	\$ <u>773,205</u>

### NOTES TO FINANCIAL STATEMENTS

### 8. LEASES (CONTINUED)

Reported as of December 31, 2023			
Operating lease liabilities	\$ 112,750	\$	-
Equipment finance lease liabilities		_	773,205
Total	\$ <u>112,750</u>	\$_	773,205

### 9. <u>IN-KIND DONATIONS</u>

The Organization reported the following in-kind contribution amounts in the accompanying financial statements for the year ended December 31, 2023:

Revenue: In Kind Donations	\$ <u>4,557</u>
Expenses:	
Program Services:	
Membership	\$ 3,561
General & Administration:	<u> </u>
Description:	
Contract services	\$ 3,561
Supplies	996
	\$_4,557

### In-kind donation valuation techniques

Fair value is determined as follows:

- Contributed contract services are valued at the estimated fair value based on current rates for similar services.
- Supplies are valued based on estimated fair value based on current rates for similar products.

### Donor restrictions and use of in-kind donations

During 2023 all gifts-in-kind are unrestricted. The Organization does not sell donated gifts-inkind. Contributed contract services were used for program and supporting services. During 2023, the Organization did not receive any gifts in-kind contributions which qualified as intermediary or agency transactions.

It is the Organization's policy to distribute in-kind contributions as promptly as possible. Undistributed gifts-in-kind at year-end are reported as other assets.

## NOTES TO FINANCIAL STATEMENTS

### 10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2023 consists of the following:

Pool Timing System	\$	7,288
Capital – ADA Compliant Pool Chair		10,000
Capital Projects		5,000
Resource Development	_	31,250
	\$_	53,538

### 11. <u>NET ASSETS WITHOUT DONOR RESTRICTIONS</u>

Net assets without donor restrictions as of December 31, 2023 consists of the following:

Operating Reserve	\$	169,922
Invested in property and equipment,		
net of related debt		25,134,654
	\$_2	5,304,576

### 12. <u>RELATED PARTY TRANSACTIONS</u>

The Mid-Willamette Family YMCA Foundation ("Foundation") is a distinct entity operating under Section 501(c)(3) of the Internal Revenue Code. The purpose of the Foundation includes the use of net income from investment and/or operation of real and personal property to provide financial assistance to Mid-Willamette Family YMCA. The Foundation also receives, reinvests and operates property conveyed or granted to the Foundation.

### 13. <u>RETIREMENT PLAN</u>

The Organization participates in the YMCA Retirement Fund defined contribution plan established for YMCA associations. Staff is required to participate in the retirement plan if they are 1) over the age of 21 and 2) complete over 1,000 hours of service for two 12-month periods. For each eligible participant, the Organization contributes 12% of the employee's salary to their retirement plan. The pension expense was \$102,596 for the year ended December 31, 2023.

# Mid-Willamette Family YMCA

Name	Business Information	Phone	Email Address	Home Information	Home Phone	Spouse	Credentials	Committees
Greg Anable	Whit's End Computing 3415 Takena SW	C. 541-979-9320	ganable3@gmail.com	3415 Takena SW Albany, OR 97321	541-928-3525	Linda	N/A	IT Property
	Albany, OR 97321							
lanel Bennett	Sybaris	541-928-8157	mpbandjra@msn.com	816 9th Avenue SW	541-928-0360	Matt	N/A	Events
	442 First Avenue W Albany, OR 97321	C. 541-619-8489 F. 541-928-8826		Albany, OR 97321				
lay Burcham	Burcham's Metals 3407 Pacific Boulevard SW	541-926-4616 C. 541-979-5640	burchamj@comcast.net	1635 27th Avenue SW Albany, OR 97321		Teresa		
Stan Boshart	Albany, OR 97321 Former Owner: Boshart Trucking	F. 541-926-5150 541-928-8662	stan@bosharttrucking.com	32818 Tangent Loop	541-926-1688			Finance
Vice President	32788 Tangent Loop Tangent, OR 97389	C. 541-936-0244	lori@bosharttrucking.com	Tangent, OR 97389	C 541-936-0155	Lori		Events
Thomas Casey	Cadwell Realty Group	541-714-3358	thomas@cadwellrealtygroup.com	33047 SE Peoria Rd.				
	1835 NW Circle Blvd Corvallis, OR 97330			Corvallis, OR 97330				
Amanda Curran	Central Willamette Credit Union	541-918-7545	acurran@centralwcu.org	33105 Ridge Dr. Tangent, OR 97389	541-971-0889			
Geoff Davis	Davis Glass							
deoit Davis								
Dr. George Dooley	Retired	541-745-5419	Maryekhrys@msn.com	8804 NW Arboretum Rd	541-745-5419	Khrys	M.S. Ph.D.	Property
				Corvallis, OR. 97330				Events
Patricia (Patti) Daskalos		C. 541-974-2020	pdask@mac.com	1624 25th Ave SW Albany, OR. 97321		Paul	Ed.D.	Events Fundraising
Tim Fitzpatrick	Fitzpatrick Painting P.O. Box 2376 Corvallis, OR 97339	541-967-8900 C. 541-990-7306	tim@fitzpatrickpainting.com	4043 NW Oak Grove Dr Albany, OR. 97321	541-990-9489	Kelli		
Tom Gerding	Gerding Companies	541-753-2012	tomg@gerdingcompanies.com	24065 Evergreen Road	541-929-3553	Debbie		Executive
Tom Gerung	P.O. Box 1082	C. 541-230-0224	tonig@gerungcompanies.com	Philomath, OR 97370	541-929-3333	Debble		Site Dev
	Corvallis, OR 97339							
Sandi Gordon	People's Bank	C.541-905-5544	sandikgordon@gmail.com	1230 Linnwood Dr. NE		Justin		
	315 Commercial St. SE Salem, OR 97301			Albany, OR 97322				
Kerry Johnson	Douglas M Johnson DMD People's Bank	C. 541-974-2344	kerry@kerryjohnson.org	2380 14th Ave SE Albany, OR 97322		Doug	i	Adaptive Playgroun
Joel Kalberer	Weatherford Thompson, et al	541-926-2255	jdk@wtlegal.com	2005 NW Lance Way				Executive
President	P.O. Box 667, 130 1st Avenue W Albany, OR 97321	C. 541-758-9362		Corvallis, OR 97330		Ketty		Finance Site Dev
								Site Dev
Adam Kohler	Pacific Power 830 Old Salem Rd. NE	541-967-6157 C.541-248-0735	adam.kohler@pacificorp.com	5585 Wigeon St SE Salem, OR 97306				
	Albany, OR 97321	0.541 240 0755		Salem, OK 57500				
Mike Martin	Valley Fire Control 217 Main St SE	541.928.9523	mike@alk.to	2997 NE Zuhlke Lane Albany, OR 97321	541.740.4544	Kathy	N/A	Executive
	Albany, OR 97321							
Chris Norman	Samaritan Health Plans	541-905-4914	Chris.P.Norman@gmail.com	1400 Lakewood Dr SW		Jennifer		
	2300 NW Walnut Corvallis, OR 97330			Albany, OR 97321				
D D		544 024 4744		1025 Franks Neat Chall		6	<b>NI</b> /A	
Dan Purcell	Accenture 3939 Old Salem Rd Albany, OR 97321	541-924-1741 C. 908-783-1877	d.purcell@accenture.com	1925 Eagles Nest Circle Albany, OR 97321		Susan	N/A	IT Events Fundraising
Micah Smith	Linn-County Sherriff's Office	541-990-1555	deputysmith770@gmail.com	38541 Scravel Hill Road N	541-990-1555	Jessica	N/A	IT
	718 Seventh Ave SW Albany, OR 97321	511 550 1555	acpacysment role gmaincom	Albany, OR 97321	511 550 1555	Seasied	in pro-	
Mike Sykes	Mike's Heating and Air	541-936-0654	mike@mikesac.com	1125 Lakewood Dr. SW			N/A	
	, and the			Albany, OR 97321				
JT Thomas	OSU Foundation 4238 SW Research Way	541-760-4159	jason.michael.thomas@icloud.com jason.thomas@osufoundation.org	986 NE Boulder Pl Corvallis, OR 97330		Dayna	M.S.	
	Corvallis, OR 97333							
Jerome Werner	Valley Overhead Door 1720 Washington St. SW Albany, OR 97322	541-926-3828 C. 541-936-0798	jerome@valleyohdoor.com	3215 NW Sparks Ave. Albany, OR 97321	541-936-0798	Lisa Werne	r	
a - 66 Auto 14 -			leff and the Order and the sec					
Jeff White	Edward Jones		jeff.c.white@edwardjones.com					
Chaffe								
Staff: Chris Reese	Mid-Willamette Family YMCA	541-926-4488 ext 10	executive@ymcaalbany.org	4066 Moose Run Dr SW		Lori		All
CEO	3201 Pacific Boulevard SW Albany, OR 97321	F. 541-928-0071 C. 503-689-3160		4066 Moose Run Dr SW Albany, OR 97321				
		2. 303 305 3100						
Finance Contact: Jeff Smith	Smith & Company	541-926-1782	jeff@smithalbany.org		541-979-7593	Renee		Finance
	712 9th Avenue SW	F. 541-927105	gen elamenaloany.org		5/1 5/5-/555	Rence		mance
	Albany, OR 97321	C. 541-979-7593						
			1	1	1	1		113



# **EXHIBIT A: APPLICATION**

(Note: Prior to completing the application materials, please thoroughly review the RFA regarding applicant eligibility, eligible CDBG activities, and CDBG requirements.)

# 1. Applicant Information

Applicant (organization name): <u>Boys &amp; Girls Club of Albany</u>					
Contact Person: <u>Kristi Pitts</u> Email: <u>kristi.pitts@bgc-albany.org</u>					
Mailing Address: 1215 Hill St. SE, Albany,	OR 97322				
Phone #: <u>541-926-6666</u> Agency website: <u>www.bgc-albany.org</u>					
UEI #*:N1F6E1Z6B2A8EIN:93-0549842					
(Unique entity identifier number is required. Get one at sam.gov)					

Organization Mission Statement:

The mission of the Boys & Girls Club of Albany is to inspire and empower all young people, especially those who need us most, to realize their full potential as productive, caring, and responsible citizens. The Club achieves this by providing a safe, supportive environment where youth can engage in academic enrichment, character development, and healthy lifestyle programs.

# 2. Proposal Summary

<u>Activity/Program Name</u>: Summer Scholarship Program for Youth <u>Activity Location</u>: Boys & Girls Club of Albany, 1215 Hill St. SE, Albany, OR 97322 <u>Proposal Summary</u>: Provide a summary of the proposed activity and anticipated outcomes.

The Boys & Girls Club of Albany proposes the Summer Scholarship Program for Low-Income Youth, designed to provide 50 scholarships for children from low- and moderateincome families to participate in summer programming. This program will operate during July and August 2025 and June 2026. Scholarships, valued at \$25 per week per child, will cover program fees and allow access to enriching activities that support academic retention, social development, and healthy lifestyles.

The summer program aims to bridge the academic and emotional development gap during school breaks, ensuring youth have access to a safe, nurturing environment. Participants will engage in STEM learning, arts and crafts, physical fitness, and socialemotional skill-building activities. Meals and snacks will also be provided daily to address food insecurity.

Anticipated outcomes include improved academic retention for 75% of participants and enhanced social skills and emotional well-being, demonstrated through mentor observations and youth self-reports. The program also seeks to reduce financial strain on low-income families, enabling parents and guardians to maintain employment while their children participate in a structured, supportive program. These outcomes align with the



City of Albany's Consolidated Plan goals, addressing economic opportunity, educational support, and critical family resources for underserved residents.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:				
CDBG Funding Request \$	\$	\$10,800		
Leveraged Funds/Resources \$	\$	<b>\$137,837</b> (In-kind contributions, including staff time, facility use, and volunteer hours)		
Total Activity Budget \$	\$	\$469,547		



# CDBG Application Narrative

Provide the information requested below (**a separate document is permitted**) making sure the narrative corresponds to the numbers provided so the required information can be easily found to ensure a complete application. If the question does not apply to the proposed project write N/A.

### Activity Description

3.

- 1. Select and explain which priorities in Albany's 2023–2027 Consolidated Plan will be addressed by the activity.
  - □ Support affordable housing in Albany.
  - $\Box$  Reduce homelessness.
  - □ Increase availability of needed services for low- and moderate-income residents.
  - **Expand economic opportunities for low- and moderate-income residents.**
  - □ Strengthen and revitalize low- and moderate-income neighborhoods.

The Summer Scholarship Program increases the availability of critical services for low- and moderateincome families by providing scholarships (partial or free) for access to structured summer programming for 50 children. This program addresses the educational, childcare, and nutritional needs of underserved youth, helping to combat summer learning loss, ensure daily meals, and offer affordable childcare for low-income, working parents. By filling these service gaps, the program directly supports Albany's Consolidated Plan goal to meet the needs of its most vulnerable residents.

By providing these scholarships, we can offer free or affordable childcare so families can focus on working and knowing their kids are in a safe environment with enrichment opportunities during the summer. The programs are catered towards skill development, academic success and character-building teaching kids lessons that will help them excel in school and the community. These scholarships help us make sure no children are left out of Boys & Girls Club programming due to family financial situations. Field trips are also provided weekly often centered around educational activities that expand the members knowledge of different job fields or educational opportunities they can pursue after graduation. These day trips give all member the opportunity to travel to places such as OMSI, the Oregon Coast Aquarium, Silver Creek Falls, Ona Beach and more.

2. Describe the community need that will be addressed by the proposed activity. Provide statistics or evidence to document the activity need.

The Boys & Girls Club of Albany aims to address critical community challenges affecting low- and moderate-income families in Albany, Oregon. Linn County, where Albany is located, faces significant socioeconomic and educational disparities, with **46% of households below the ALICE threshold** (Asset Limited, Income Constrained, Employed), indicating financial instability despite employment. Additionally, **16% of children live in poverty**, and in certain Albany neighborhoods that BGC of Albany serves, this figure exceeds **20%**. Our Club membership reflects 78% qualifying for free and reduced meals.

Educational outcomes in Albany reveal alarming gaps. Only **36% of students in the Albany School District meet grade-level expectations in literacy**, and just **24% achieve proficiency in math**, both significantly below state averages. Attendance is also a concern, with only **57% of students attending more than 90% of school days**, compared to the state average of 62%. These figures highlight a pressing need for programs that foster academic engagement and provide foundational support.

Beyond academics, Linn County reports Oregon's highest youth suicide rate, with **1.94 suicides per 1% of the youth population**, underscoring an urgent need for social-emotional and mental health support. Food insecurity impacts **23% of residents**, including **16.7% of children under 18**, further compounding the stress on families.



The proposed activity—providing scholarships for summer programming—addresses these critical needs by offering a safe, structured environment where youth can access academic support, enrichment activities, and nutritious meals, alleviating some of the key challenges faced by lowand moderate-income families, allowing parents to remain employed during summer months. These programs serve as a crucial bridge during the summer months, when academic regression, often called the "summer slide," disproportionately impacts students from economically disadvantaged households. The program helps students maintain or even improve their literacy and math skills by providing targeted academic assistance, preparing them for the upcoming school year.

This initiative also eases the burden on low-income, working families by providing affordable childcare and supportive spaces for their children, enabling parents to maintain employment or pursue educational opportunities without the added stress of unaffordable summer care options.

Addressing barriers to education, mental well-being, and family stability, the summer scholarship program makes a tangible, measurable difference in the lives of Albany's most underserved youth and their families, contributing to a stronger, more resilient community.

### 3. Explain how the activity is an effective strategy to address the identified gap in needs.

The proposed Summer Scholarship Program is an effective strategy to address the identified gaps in needs because it directly addresses the complex challenges faced by low- and moderate-income families in Albany, particularly the lack of accessible, high-quality summer programming for children. In some Albany schools, **only 44% of students regularly attend more than 90% of school days**, contributing to persistent academic underperformance, and **57% of households are renters**, reflecting the financial instability that makes summer care unaffordable for many families. By eliminating financial barriers, this initiative ensures that 50 children from underserved families can access structured academic and enrichment opportunities, which are critical for their growth and development.

## Academic Impact

National studies show that students lose approximately 20-30% of the academic gains made during the school year during the summer (<u>National Summer Learning Association</u>, *The Achievement Gap and the Summer Slide*), with students from low-income families being disproportionately affected. The program provides academic-focused activities, such as targeted tutoring and STEM projects, that prevent this regression and foster confidence in core subjects like reading and mathematics. By prioritizing consistent engagement with educational content, the program enables participants to begin the next school year better prepared and more confident.

## Social and Emotional Development

Summer programming plays a vital role in social-emotional growth, particularly for children from economically disadvantaged households who may lack access to supportive environments. Research indicates that students engaged in structured summer programs are three times more likely to develop positive attitudes toward learning and collaboration (*Afterschool Alliance*). The program's focus on building teamwork, leadership skills, and emotional resilience prepares youth for future challenges, both in and out of school.

# Addressing Food Insecurity

For many children in Albany, summer breaks mean limited access to regular, nutritious meals typically provided at school. Nationally, nearly 40% of low-income families report skipping meals during the summer months due to financial constraints (*Feeding America*). The program addresses



this by offering daily meals and snacks, ensuring that children remain nourished and focused, which directly impacts their ability to participate fully in academic and recreational activities.

# **Supporting Family Stability**

The cost of summer childcare can exceed 20% of a low-income family's annual budget (*The Center for American Progress*), forcing many parents to make difficult decisions between employment and providing care for their children. The Summer Scholarship Program relieves this financial burden by offering free access to structured, supervised care. This allows parents to maintain their employment or pursue education opportunities, contributing to greater economic stability for families.

# Long-Term Community Impact

Participation in summer programs has been linked to higher high school graduation rates and an increased likelihood of pursuing post-secondary education. Children who attend structured summer programming are also four times less likely to engage in risky behaviors, highlighting the protective effect of safe, supportive environments during unsupervised periods (*The National Mentoring Partnership*). By addressing these factors, the Summer Scholarship Program not only supports immediate needs but also contributes to long-term positive outcomes for Albany's youth and families.

- 4. Please specify which CDBG National Objective(s) will be satisfied by the proposed activity.
  - Benefits low/moderate income individuals or households;
  - $\hfill\square$  Addresses the prevention or elimination of slums or blight; or
  - □ Meets a particularly urgent community development need (only used for major disasters).

The ability to provide benefits to low-income households for free or reduced price childcare and activities is a key part in Boys & Girls Club offerings. Once the kids get into our doors, there is nothing they need to bring money for, making the program offerings consistent for families of all economic backgrounds. Between two free daily nutritious meals and one afternoon snack and all the programs and activities, the Club eliminates the need for families to purchase and pack food for their kids over the summer.

Another benefit for families is knowing that the kids are attending a safe and fun program with academic enrichment to prevent summer slide where they are surrounded by caring adults and mentors who are fully trained and background checked before they are allowed to work with kids. This creates an environment that is designed for learning and growth while providing all kids positive mentors they can learn from and connect with each day.

5. Explain how the project will promote inclusiveness and how the agency embraces and demonstrates diversity within the organization. Include your agency's nondiscrimination policy for employees and clients as an attachment. For faith-based organizations, explain how your agency will ensure CDBG-funded activities are separate from explicitly religious activities such as worship, study of religious text, or evangelizing.

The Boys & Girls Club of Albany (BGCA) is deeply committed to promoting inclusiveness and fostering diversity within the organization, its programs, and the community it serves. This commitment is reflected in our practices, policies, and daily interactions, ensuring that individuals from all backgrounds feel valued, respected, and supported.

### Inclusiveness in Programs and Activities



Our programs are designed to meet the diverse needs of Albany's community, providing equitable access to opportunities for youth regardless of race, ethnicity, gender, socioeconomic status, or ability. The Summer Scholarship Program, for example, explicitly targets low- and moderate-income families, removing financial barriers and ensuring that all children, regardless of their circumstances, can participate in enriching activities. Additionally, our staff undergoes cultural competency training to ensure that programming is inclusive and responsive to the unique needs of every child.

### Embracing Diversity Within the Organization

BGCA embraces diversity by fostering an inclusive culture that reflects the community we serve. The organization prioritizes recruiting mentors and leaders from a variety of backgrounds, ensuring representation that resonates with youth and builds trust within the community. Additionally, BGCA actively engages in outreach efforts targeting underserved populations, creating awareness of available services, and removing barriers to access. By tailoring communication and programming to meet the needs of Albany's diverse families, the organization ensures that all participants feel welcomed, valued, and supported.

### **Nondiscrimination Policy**

BGCA's nondiscrimination policy prohibits discrimination against employees, volunteers, or program participants based on race, color, religion, gender, gender identity, sexual orientation, age, national origin, disability, or any other protected characteristic under applicable law. This policy is attached to this application for review and reflects our ongoing commitment to equity and inclusion.

# 6. Does your agency have bilingual staff and provide program information in Spanish or offer translation?

The Boys & Girls Club of Albany employs bilingual staff members, with approximately **35% of the workforce and volunteers identifying as bilingual**, proficient in English and Spanish. This enables the organization to provide program materials, registration forms, and informational brochures in Spanish, ensuring that non-English-speaking families, particularly those from Spanish-speaking households, have full access to services. Translation support is also readily available during interactions with families, ensuring effective communication and fostering inclusivity. This commitment to bilingual accessibility demonstrates BGCA's dedication to meeting the needs of Albany's diverse community.

Benefit to low-income Albany residents

7. Who and how many will benefit from activity (estimate # of people, describe clients)?

- <u>\_\_50\_\_</u> individuals **or** <u>\_\_\_\_\_</u> households **or** \_\_\_\_\_ businesses
- \_50\_\_ % extremely low income (below 30% AMI) \_50\_\_ % low income (30-50% AMI) \_\_\_\_ % moderate income (50-80% AMI) \_\_\_\_ % presumed benefit\*

\*presumed benefit populations include survivors of domestic violence, children who have experienced abuse, elderly, people with severe disabilities, people who are experiencing homelessness, adults who are illiterate, people living with AIDS, and migrant farmworkers. Description:

The Summer Scholarship Program will benefit **50 low-income children** from Albany families by providing access to high-quality, structured summer programming that includes academic support, enrichment activities, and daily meals. The program primarily targets children from families living below the ALICE (Asset-Limited, Income-Constrained, Employed) threshold, many of whom face barriers to affordable childcare and educational resources during the summer months. These scholarships alleviate financial strain on families, enabling parents or guardians to maintain employment or pursue education while their children participate in activities that foster academic retention, social-emotional growth, and healthy lifestyles.



Additionally, the program directly serves a **presumed benefit population** by supporting children at risk of falling further behind in academic and social skills due to financial and familial instability. By addressing food insecurity, summer learning loss, and the need for safe, structured environments, the program creates meaningful benefits for Albany's underserved residents, contributing to long-term community resilience and equity.

### 8. Please describe the general accomplishments you intend to achieve with this activity.

The Boys & Girls Club of Albany's Summer Scholarship Program aims to achieve the following general accomplishments:

- 1. **Provide Equitable Access to Enrichment Opportunities**: Deliver scholarships to 50 low-income children, ensuring access to a structured summer program that supports academic retention, social-emotional development, and physical wellness.
- 2. **Reduce Summer Learning Loss**: Offer targeted academic activities, including tutoring and STEM-focused projects, to mitigate summer learning loss, particularly in literacy and math skills, for participants who typically lack access to such resources.
- 3. Enhance Social and Emotional Skills: Foster resilience, self-confidence, and teamwork through structured enrichment activities, such as arts, physical fitness, and social-emotional learning workshops, helping children build critical life skills to be productive and caring citizens.
- 4. Address Food Insecurity: Provide nutritious meals and snacks daily to all participants, ensuring children receive the nourishment needed to stay focused and healthy during the summer months.
- 5. **Support Family Stability**: Relieve financial strain on families by offering affordable childcare and educational programming, allowing parents and guardians to maintain employment or pursue education opportunities.
- 6. **Promote Community Well-Being**: Contribute to the overall well-being of the Albany community by addressing educational disparities, food insecurity, and the need for safe, supportive environments for children during the summer months.

Scope of Work- Readiness to proceed

9. Provide a **DRAFT SCOPE OF WORK** that outlines details about the proposed activity including a schedule of the actions or tasks that will be taken to address the identified need and achieve anticipated performance measures and outcomes, and the staff or position responsible for the task.

Task	Staff	Timeline (Q1, Q2, Q3, Q4, ongoing)
Program Planning and Development	Scott Withers (Program Development Director) and Team	Q1 (Jan - Mar 2025)
- Finalize program curriculum and schedule	Scott Withers (Program Development Director)	
- Develop marketing and outreach materials	McKena Roberts (Marketing and Special Events Director)	
- Confirm community partners for support	Scott Withers (Program Development Director)	



Scholarship Promotion and Recruitment	Kristi Pitts (Finance Manager), Scott Withers (Program Development Director)	Q2 (Apr-Jun 2025)	
<ul> <li>Identify and reach out to eligible families</li> </ul>	Scott Withers (Program Development Director		
- Process scholarship applications	Kristi Pitts (Finance Manager)		
Staff Recruitment and Training	Maya Perez (Director of Operations), Scott Withers (Program Development Director)	Q2 (Apr-Jun 2025)	
- Recruit mentors and volunteers	Alicia Livingstone (Volunteer Coordinator)		
- Conduct training on trauma- informed care	Scott Withers (Program Development Director)		
Program Implementation	Cameron Kennedy (Teen Club Director), Program Staff	Q3 (Jul- Aug 2025)	
- Facilitate academic activities and tutoring	Program Staff		
- Conduct enrichment workshops (STEM, SEL)	Program Leaders, led by Cameron Kennedy		
<ul> <li>Provide daily meals and snacks</li> </ul>	Raquel Hultberg (Facility Manager)		
Monitoring and Evaluation	Scott Withers (Program Development Director)	Q3 (Jul- Aug 2025), Q4 (Ongoing)	
- Track attendance, academic progress, and SEL	Program Team		
- Collect and analyze feedback from participants	Scott Withers (Program Development Director)		
Reporting and Performance Assessment	Kristi Pitts (Finance Manager) and Scott Withers (Program Development Director	Q4 (Sept-Dec 2025)	
<ul> <li>Prepare grant performance reports</li> </ul>	Scott Withers and Kristi Pitts		



- Submit outcomes and documentation to funders	Scott Withers (Program Development Director)	
Program Refinement and Sustainability Planning	John Andersen (CEO), Scott Withers (Program Development Director)	Ongoing
- Evaluate program outcomes for future improvements	Scott Withers (Program Development Director)	
- Plan for continued funding and resource alignment	John Andersen (CEO)	

### Project Feasibility - Readiness to proceed

# 10. Please describe your readiness to proceed, including whether land use or other issues are resolved and whether your organization has the administrative capacity to complete the proposed project within the program year.

The Boys & Girls Club of Albany (BGCA) is fully prepared to proceed with the proposed Summer Scholarship Program and has the administrative capacity, experience, and infrastructure to complete the project successfully within the program year.

### Program Infrastructure and Administrative Capacity

BGCA has been operating in Albany for over five decades, consistently delivering high-quality, impactful programs for youth. The organization is well-equipped to implement the Summer Scholarship Program due to its existing infrastructure, including:

- **Facility Readiness**: The program will be conducted at our fully operational and ADA-compliant facility in Albany, OR. The club includes classrooms, activity areas, and a commercial kitchen capable of supporting the academic, recreational, and meal services required for the program.
- **Experienced Staff**: BGCA employs a dedicated team of professionals, including program directors, operations staff, and volunteers, all of whom have extensive experience in program implementation, grant management, and working with underserved populations.
- Established Administrative Systems: Our organization utilizes robust systems for program tracking, financial management, and compliance with grant requirements, ensuring timely reporting and accountability.

### **Readiness to Launch**

BGCA has a detailed implementation plan in place, with a well-defined scope of work and timeline. Key tasks such as staff recruitment, updated program development, and community outreach are scheduled for completion in advance of the program's start date in July 2025. The organization has successfully managed similar programs in past grant cycles, demonstrating our ability to meet deadlines, achieve outcomes, and ensure compliance with funding requirements.



# 11. Does your agency have any remaining CDBG funding from prior years that may result in delays or challenges expending future CDBG funding?

No, the Boys & Girls Club of Albany does not have any remaining CDBG funding from prior years. All previously awarded CDBG funds have been fully expended in compliance with grant requirements and within the designated timeframes. BGCA has a proven track record of efficiently utilizing grant funds to deliver impactful programs, and no delays or challenges are anticipated in the use of future CDBG funding. This readiness ensures that the proposed Summer Scholarship Program will be implemented seamlessly and effectively.

### Organizational Experience and Activity Sustainability

### 12. Describe your experience and success conducting similar projects, use of federal or CDBG funds.

The Boys & Girls Club of Albany (BGCA) has extensive experience managing similar projects and administering federal and CDBG funds effectively. Over the years, BGCA has implemented numerous programs addressing the needs of low- and moderate-income families, with a consistent track record of meeting or exceeding performance goals.

### Successful Execution of Similar Projects

BGCA has successfully conducted summer scholarship programs and year-round youth development initiatives that align closely with the proposed activity. For example:

- Summer Enrichment Programs: In past years, BGCA provided academic support, enrichment activities, and meals to over 100 youth during the summer months. These programs directly addressed learning loss and food insecurity while fostering social-emotional development. Evaluation metrics demonstrated improved academic retention for 85% of participants and increased social skills for 90%.
- **Targeted Support for Low-Income Families**: BGCA has consistently prioritized outreach to underserved populations, ensuring equitable access to programs. For instance, during the 2023 cycle, BGCA served over 75 children from low-income households through programs funded in part by local and state grants.

### Experience with Federal and CDBG Funds

BGCA has successfully managed multiple federal and CDBG-funded initiatives, meeting compliance requirements and achieving program objectives. Specific examples include:

- **CDBG-Funded Summer Programming (2023)**: BGCA utilized \$10,000 in CDBG funds to provide scholarships for 40 children from low-income families. The project was completed on time and fully met all reporting and performance obligations. Outcomes included increased school readiness and enhanced family stability through reliable and affordable childcare.
- USDA-Funded Meal Programs: BGCA has also administered federal funds from the U.S. Department of Agriculture to provide nutritious meals and snacks to youth in Albany, addressing widespread food insecurity. These programs have operated efficiently, delivering measurable impacts while adhering to federal guidelines.

### **Key Strengths**



• **Proven Administrative Capacity**: BGCA employs skilled staff and uses strong financial and data management systems to ensure that all grant funds are tracked, reported, and utilized effectively.

- **Outcome-Driven Programs**: BGCA's focus on measurable outcomes has resulted in consistently high satisfaction rates among participants and families, as well as recognition from local partners and funders.
- **Community Partnerships**: Through collaborations with schools, local organizations, and government agencies, BGCA maximizes the reach and impact of its programs.

# 13. If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved.

The Boys & Girls Club of Albany has a strong track record of compliance with federal program requirements, and no significant issues have been raised during monitoring evaluations for past federal programs, including CDBG-funded projects.

# 14. Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects.

The Boys & Girls Club of Albany has limited experience managing construction projects specifically subject to Davis-Bacon and/or BOLI wage requirements. However, the organization has successfully completed facility improvements and upgrades in compliance with local regulations by working closely with qualified contractors and consultants.

In previous projects, such as the renovation of our main clubhouse, BGCA engaged licensed contractors and utilized competitive bidding processes to ensure compliance with all applicable regulations. While these projects were not subject to Davis-Bacon or BOLI wage requirements, the organization has a strong administrative framework and an experienced team that is well-equipped to navigate the complexities of construction projects, including those requiring regulation with federal and state labor standards.

To ensure full compliance on future projects, BGCA would engage external expertise as needed, such as construction consultants or legal advisors, and coordinate closely with regulatory agencies to adhere to all Davis-Bacon and BOLI requirements. This proactive approach ensures that all construction activities are completed efficiently, ethically, and in full compliance with applicable standards.

# 15. Identify any other agencies or partners for this activity/project and define the roles and responsibilities of these partners.

The Boys & Girls Club of Albany (BGCA) will collaborate with several key partners to ensure the success of the Summer Scholarship Program. These partners will provide additional resources, expertise, and outreach support to maximize the program's impact.

### 1. Greater Albany Public Schools (GAPS) and FACT program

- Role: Referral and Support Partner
- Responsibilities:
  - Identify and refer students from low- and moderate-income families who would benefit most from the program.
  - Share data and insights on student needs, including academic performance and attendance challenges.
  - Provide outreach support to ensure eligible families are aware of the scholarship opportunity.

### 2. CACFP/USDA



- Role: Nutrition Partner
- Responsibilities:
  - Supply food and snacks to ensure participants receive nutritious meals during the summer program.
  - Collaborate with BGCA staff to align meal distribution with program schedules.

### 3. Old Mill Center and Linn County Health Department

- Role: Mental Health Resource Partner
- Responsibilities:
  - Offer mental health resources and consultation to support the social-emotional learning (SEL) component of the program.
  - Provide training for mentors and staff on trauma-informed practices to address the emotional and behavioral needs of participants.

### 4. Linn-Benton Community College

- **Role:** Volunteer and Academic Support Partner
- Responsibilities:
  - Recruit college student volunteers to serve as mentors or tutors for program participants.
  - Provide additional academic resources to strengthen STEM and literacy activities offered during the program.

### 5. Local Businesses and Community Organizations

- **Role:** Financial and In-Kind Supporters
- Responsibilities:
  - Offer in-kind donations, such as supplies for arts and crafts, sports equipment, or STEM materials.
  - Contribute funding or sponsorships to supplement the program's budget.

These partnerships are integral to the success of the Summer Scholarship Program, as they help provide critical resources, extend program reach, and enhance the quality of services delivered to Albany's underserved youth. By leveraging the expertise and support of these partners, BGCA ensures the program's sustainability and effectiveness in addressing the community's needs.

# 16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)?

The Boys & Girls Club of Albany is committed to pursuing the Summer Scholarship Program even if it is not fully funded, although it may need to operate at a very reduced scale. If full funding is not secured, the agency will adjust the program by reducing the number of scholarships offered and prioritizing the most at-risk youth based on financial need and other eligibility criteria. Additionally, BGCA will seek and prioritize alternative funding sources, such as donations from local businesses, in-kind contributions, and fundraising events, to supplement the program budget.

The organization's flexible program design and history of resourceful financial management ensure that the program can still deliver meaningful benefits to participants, even at a reduced scale. While fewer children may be served, the program will focus on providing impactful academic support, enrichment activities, and daily meals to those most in need. BGCA's ability to adapt ensures that the critical needs of Albany's low-income families will still be addressed to the greatest extent possible.



**Financial** 

### 17. Why are CDBG funds the best fit/source? Are there other sources of funding for this activity?

CDBG funds are the best fit for the Summer Scholarship Program because they are specifically designed to address the needs of low- and moderate-income individuals and families, which aligns perfectly with the program's focus on serving Albany's underserved youth. This funding source prioritizes activities that remove barriers to economic stability, educational opportunity, and community well-being—all of which are central to the goals of this program. CDBG funding would directly enable 50 children from low-income families to access vital summer programming, helping to address educational disparities, food insecurity, and childcare challenges that disproportionately impact these households.

Additionally, CDBG funds provide flexibility in addressing local priorities, allowing the program to focus on Albany-specific needs, such as combating summer learning loss and supporting working families. This adaptability ensures that resources are allocated where they are most needed, maximizing the program's impact on the community.

# Are There Other Sources of Funding?

While BGCA actively seeks additional funding sources to support its programs, such as grants, donations, and sponsorships from local businesses, more is needed to fund the Summer Scholarship Program fully. Potential alternative sources include:

- **Local Business Donations**: Businesses in Albany often contribute in-kind donations or small sponsorships, but these are typically limited in scope and unpredictable year-to-year.
- **Fundraising Events**: BGCA organizes fundraising efforts, such as community events, to generate additional revenue. However, these funds are spread across multiple programs and may not fully cover this specific program's costs.
- Other Grants: While BGCA applies for various grants, competition for educational and youth development funding is significant, and these grants often come with restrictions that may not align as closely with the program's goals as CDBG funding does.

CDBG funds are uniquely suited for this program because they provide a reliable, substantial source of funding to directly address the specific needs of low- and moderate-income families in Albany. While other funding sources are pursued to supplement and enhance the program, CDBG funding remains the foundational resource that ensures its feasibility and success.

### 4. Proposed Activity Budget

Provide the activity budget describing total cost, cost per task, existing (secured) project funds and unfunded costs. (DO NOT PROVIDE THE FULL AGENCY BUDGET HERE JUST THE ACTIVITY BUDGET.) Provide any and all source(s) of funding. This would include other Federal and State grants and loans, monetary donations, in-kind contributions, volunteer labor, donation of materials and supplies, etc. **Use the template provided below or your own as long as the same information is provided.** 

Activity/Project Budget Summary (See 24 CFR 570 Subpart J)			
Estimated Total Cost of Activity: \$469,547			
CDBG Funding Requested for Activity: \$10,800			
Total Number of People/Households Served:	50 individuals will receive scholarships		
Total Cost per Person/Household:	\$2,087/person		



Total CDBG Cost per Person/Unit	\$216/person		
Describe the Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal:	\$50,837	0	\$50,837
State: N/A	None	None	None
Local: Partnerships and Sponsorships	\$75,000	\$75,000	
Donations/Private: Local businesses	\$2,000	None	\$2,000
Grants:	\$10,000	None	\$10,000
Loans:	None	None	None

### Activity Budget Detail (Non-Development Activities)

Specific Cost Item/Description	CDBG Amount Requested	Other Funds Amount	<b>Total Amount</b> CDBG + Other Sources
Program Staff Salaries during Summer Session	\$5,800	\$351,001	\$356,801
Materials and Supplies for Summer	\$5,000	\$54,459	\$59,459
Daily Meals and Snacks		\$53,037	\$53,037
Program Marketing and Outreach		\$250	\$250
Total	\$10,800	\$458,747	\$469,547



# 5. Staff Experience and Qualifications

Identify the names of staff or contractors participating in the proposed program or activity, their role, experience they have in this role, their title, and the expected FTE on the project. **Include in an attachment resumes for key personnel anticipated to work on the proposed program, project, or activity**. Please make sure to identify the person responsible for collecting program performance data and preparing the quarterly reports for the City.

Employee	Experience and Qualifications
Name: Kristi Pitts Title: Finance Manager FTE on This Project: 0.25	Kristi has over 10 years of experience in nonprofit financial management. She is responsible for managing grant budgets, processing scholarship applications, and ensuring compliance with financial reporting requirements for all programs. Kristi will oversee financial tracking and assist in preparing quarterly reports for the City.
Name: Scott Withers Title: Program Development Director FTE on This Project: 0.30	Scott has over 15 years of experience in designing and implementing youth programs. He is responsible for developing program curricula, supervising staff and mentors, and ensuring the program aligns with CDBG objectives. Scott will also oversee the implementation of performance metrics and mentor training.
Name: Cameron Kennedy Title: Teen Club Director FTE on This Project: 0.40	Cameron brings over 7 years of experience in youth mentorship and program coordination. He will oversee day-to-day operations of the summer program, including activity facilitation, monitoring attendance, and ensuring youth engagement. Cameron will work closely with staff to maintain program quality and collect performance data.

### John Andersen 3023 NE 87th Circle Vancouver, WA 98665 360-487-9543 jbi.andersen@gmail.com

Qualification	<ul> <li>Excellent employee relation and team-building abilities, train, supervise, motivate and counsel employees.</li> <li>Strong employee development and supervisory skills as well as experience in customer service a project management.</li> <li>Ability to recognize and evaluate problems or unsatisfactory situations and make astute decisior effect positive change. Result-oriented</li> <li>Ability to establish rapport with diverse individuals; caring, friendly, and committed.</li> </ul>	
	<ul> <li>Skilled in development and implementation of sponsored programs</li> </ul>	
Education	Executive MBA in Nonprofit Management University of Portland, Portland, OR.	2013
	Bachelors Degree in Psychology Washington State University, Vancouver, WA.	2005

#### **Professional Experience**

#### Administrative / Management

- Oversaw and coordinated all aspects of budgeting and financial management; including responsibility for operations, maintenance, and the organization of annual fundraisers.
- · Development of organizational policies, procedures, strategic planning, and board development
- · Recruiting, training, and retaining exceptional staffs and creating excellent work environments
- · Lead organizations through periods of substantial growth and transitions

#### **Program and Project Management**

- 14 years of experience in youth programming, certified national trainer, and member of the BGCA Academy
- Developed and implemented innovative programs that met the interest and needs of the community and its target populations
- · Planned, organized, and directed community events, leadership summits and family engagement events
- · Management of grant program including grant writing and reporting

#### **Community Outreach**

- · Organized school and community outreach events to increase exposure and awareness of program
- Developed positive relationships with city officials, school administrators, local businesses and community leaders to help expand program services
- · Actively involved in collaboration with various nonprofit agencies, universities, and community groups

#### **Related Work Experience**

<b>Executive Director</b>	Police Activities League of Vancouver, Vancouver, WA	6/13 – pres.
Dir. of Teen Services	Boys and Girls Clubs of SW Washington, Vancouver, WA	4/10 - 6/13
<b>Club Director</b>	Boys and Girls Clubs of SW Washington, Vancouver, WA	8/04 - 4/10
Girls Basketball Coach	Ridgefield High School, Ridgefield, WA	11/02 - 3/04
<b>Teen Site Director</b>	Boys and Girls Clubs of SW Washington, Vancouver, WA	9/00 - 11/03

References: available upon request

# **Scott Withers**

# Contact

1937 2<sup>nd</sup> Ave SE Albany, Or 97321 541.404.5141 Scottycb1@hotmail.com

# **Education**

Eastern Oregon University La Grande, Or BA in Business Administration EOU GPA 3.82

# **Key Skills**

Team Leading Communication Reliability BGC Knowledge Problem-solving

# Objective

To use my experience and skills to help move the Boys & Girls Club of Albany forward in the position of the Director of Program Development. I will work hard to create an environment where staff feel valued and as a team, we expand the reach of the Boys & Girls Club to our community and partners.

# Experience

SEPTEMBER 2001-DECEMBER 2004 **High School Sports Referee** | Boys & Girls Club of Southwestern Oregon -Officiating & supervising gyms for youth sports -Maintaining a safe and fun environment for games to be played

### DECEMBER 2004-DECEMBER 2008

Gym Lead & Athletic Supervisor | Boys & Girls Club of Southwestern Oregon -Create and implement program planning for gym after school programs -Supervise and schedule officials and games for after school youth sports

### DECEMBER 2008-AUGUST 2014

**Teen Club Director** | Boys & Girls Club of Southwestern Oregon -Create and implement program planning for 7-12<sup>th</sup> grade students -Manage Teen Center budget and oversee staff -Oversee Keystone/Torch Clubs

#### SEPTEMBER 2014-JULY 2016

### Youth Development Professional/Program Coordinator | Boys & Girls Club of Albany

-Create and implement program planning for 7-12  $^{\rm th}$  grade students in the gym and games room

-Help oversee staffing and staff scheduling with Teen Club Director -Oversee Keystone/Torch Clubs

#### JULY 2016-FEBRUARY 2022

Club Director | Boys & Girls Club of Albany

-Manage Teen Center budget and oversee staff

-Create fun and engaging programming to promote teen attendance

-Oversee T3 program and staff

-Assist at BGC Special Events

-Hire and train part time staff to work in the after-school program

-Plan summer program with part time staff

-Work daily with parents and school administration as needed to create a successful environment for all BGC members

#### JULY 2023-CURRNET

Director of Program Development | Boys & Girls Club of Albany -Manage After School Program budget and oversee staff -Create fun and engaging programming to promote Club attendance -Oversee all Club Directors -Assist at BGC Special Events -Hire and train full time staff to work to supervise staff and members -Supervise implementation of grants and grant reporting -Work daily with parents and school administration as needed to create a successful environment for all BGC members

Overall, my experience through 20 years of different positions at Boys & Girls Clubs has given me the ability to see the Club from multiple different perspectives. From Club Member to Club Director, I have formed an understanding of what makes a Club successful and am eager to use this to help the Boys & Girls Club of Albany moving forward.

### Communication

Worked with a variety of people from community members to staff and kids developing the ability to communicate with them on either formally or informally as needed.

### Leadership

Have led teams of up to 12 staff at a time for multiple years always making sure to create an environment that is empowering to all team members and created an environment for all staff to be successful.

# **Cameron J. Kennedy**

832 Belmont Ave SW Apartment 25 Albany, OR 97321 (541) 979-3560

# **EDUCATION**

- Linn Benton Community College Completed 52 credits towards AAOT
- Graduated from South Albany High School in 2016

# CHARACTERISTICS

• Positivity, efficiency, and honesty are very important to me in the workplace. I am sociable and always get along well with colleagues. Ensuring others that I am willing to help in any and every situation is a critical part of being an effective team member.

# WORK EXPERIENCE

- <u>Homegoods</u> October 2017 - January 2018 Duties Included; Unloading the incoming trucks and assisting customers.
- Boys and Girls Club of Albany

Youth Development Professional *August 2016 - June 2017, September 2018 - January 2022* Duties included; Ensuring club members are in a fun and safe environment, mediating argumentative situations, coordinating and running activities.

- Teen Staff of the Year 2019

# • Boys and Girls Club of Albany

Teen Club Director

January 2022- Present

Duties Include; Leading 6-8 staff. Ensuring programs are high quality. Ensuring safety of members. Creating staff schedules.

# REFERENCES

Todd Reinhart	John Weaver	Doug Kern	Scott Withers
(541) 967-4522	(971) 246-1145	(541) 226-1955	(541) 404-5141
Ext. 1625	Family Friend	Family Friend	Former Supervisor
Former Advisor			

# Boys and Girls Club of Albany Profit & Loss Budget Performance September 2024

Sep 24 Budget Jan - Sep 24 YTD Budget Annual	Budget % of Annual Budget
Ordinary Income/Expense Income	
	3,100.00 74%
	i,300.00 85%
	3,000.00 88%
	5,400.00 69%
	7,000.00 80%
	),900.00 67%
	5,150.00 115%
	2,770.00 82%
	4,012.00 102%
	3,235.00 135%
	3,050.00 74%
	5,840.00 89%
	3,757.00 85%
	3,757.00 85%
Expense	,757.00 0576
•	7,783.40 72%
	),081.72 75%
	6,357.24 77%
	2,890.00 43%
	3,442.64 59%
	5,442.04     59 %       5,764.60     56 %
<b>6 1 1 1 1</b>	3,660.72 75%
• •	3,714.72 68%
• • •	),142.44 67%
	7,509.58 71%
	3,671.21 92%
	5,300.00 74%
•	1,202.04 86%
	),100.00 64%
	),608.00 113%
•	1,085.00 102%
	9,250.00 79%
• • • • • • • • • • • • • • • • • • • •	7,741.52 80%
	5,000.00 111%
•	I,800.00 97%
	2,425.00 76%
	1,794.00 76%
•	),899.96 67%
	5,000.00         01 / 10           5,223.79         71%
Net Ordinary Income         -3,595.56         -88,795.56         609,238.57         366,223.12         32           Other Income/Expense         -3,595.56	2,533.21 1873%
Other Income	
5520 · Capital Campaign 20.00 20.00 180.00 180.00	240.00 75%
	5,000.00329%2,300.0093%
	0.00 - 6,240.00 80%
	3,780.00 97%
Other Expense	0.00
<b>8500 · Gain/Loss on Sale of Assets</b> 36.12 0.00 5,623.42 0.00	0.00 -
<b>8600 · Capital Expenditures</b> 0.00 0.00 9,658.04 0.00	0.00 -
	7,511.84 55%
8800 · Bad Debt Write-Off Expense 0.00 0.00 -5,513.62 0.00	- 0.00
•	5,000.00 23%
	4,864.68 75%
	7,376.52 75%
Net Other Income -34,005.28 -29,121.71 -241,099.83 -249,681.39 -343	3,596.52 70%
	I,063.31 -118%

# Boys and Girls Club of Albany Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jan - Oct 24	YTD Budget
Ordinary Income/Expense				
Income				
4000 · Direct Business Contribution	21,100.00	40,750.00	247,620.36	274,600.00
4100 · Direct Individual Contribution	10,959.06	16,300.00	849,053.23	756,200.00
4200 · Foundation Grants & Giving	4,000.00	68,333.33	1,161,952.98	1,273,000.00
4300 · Government Grants	16,146.02	18,750.00	102,781.46	102,900.00
4400 · Indirect Public Support	110.00	1,750.00	8,063.69	14,500.00
4500 · In-Kind Donation	0.00	325.00	215,671.82	235,750.00
4600 · Investments	3,032.93	14,500.00	180,700.87	141,150.00
5000 · Athletic Program Income	62,047.50	59,450.00	423,398.65	390,870.00
5100 · Program RLC K-12 Income	3,325.49	1,288.00	149,708.65	139,187.00
5200 · Program Satellite Site Income	5,882.50	470.00	16,992.00	6,395.00
5300 · Sales to the Public	5,449.78	3,625.00	37,116.03	39,050.00
5400 · Dental Income	200.00	7,533.34	238,530.99	260,386.66
Total Income	132,253.28	233,074.67	3,631,590.73	3,633,988.66
Gross Profit	132,253.28	233,074.67	3,631,590.73	3,633,988.66
Expense				
6000 · Administration Compensation	31,960.83	32,731.95	341,102.59	342,319.50
6090 · Dental Compensation	5,181.00	6,633.81	73,028.28	73,322.10
6100 · Athletic Compensation	25,167.15	23,101.92	253,872.62	248,328.40
6200 · Satellite Program Compensation	25,360.58	19,935.00	112,524.08	163,520.00
6300 · Elementary Program Compensation	39,181.05	51,345.28	393,169.51	500,752.08
6400 · Teen Program Compensation	16,167.46	28,567.64	226,137.03	305,661.32
6500 · Fundraising Compensation	14,650.00	14,596.74	148,279.40	147,967.28
6600 · Operations Compensation	6,326.05	6,900.81	59,584.07	65,823.10
6700 · Payroll Taxes	13,635.59	15,480.06	133,960.81	149,059.53
6800 · Employee Benefits	17,458.06	16,542.27	164,003.61	174,425.04
6900 · Professional Services	6,077.75	4,661.00	89,292.70	83,867.21
7000 · Administrative Expenses	4,842.29	4,850.00	56,557.98	50,700.00
7100 · Insurance	12,838.20	700.17	65,511.18	46,601.70
7200 · Fundraising Expenses	5,963.71	9,529.55	110,094.20	112,170.45
7300 · Athletic Expenses	6,717.91	4,914.00	135,284.00	93,383.00
7400 · Program K-12 Expenses	23,619.79	15,212.50	217,425.67	154,410.00
7500 · Program Satellite Site Expenses	3,193.00	5,250.00	46,651.87	38,450.00
7600 · Operations Expenses	20,203.98	17,708.21	196,860.29	178,008.10
7700 · Professional Development 7900 · Travel	301.60 105.61	0.00 150.00	28,246.59 1,858.91	25,000.00
8000 · Sales to the Public Expenses	1,434.40	650.00	10,903.08	1,500.00 11,425.00
8100 · Dental Expenses	9,229.68	9,837.00	116,358.80	114,370.00
8200 · In-Kind Expenses	9,229.08	9,037.00 1,158.33	215,671.82	244,083.30
Total Expense	289,615.69	290,456.24	3,196,379.09	3,325,147.11
Net Ordinary Income	-157,362.41	-57,381.57	435,211.64	308,841.55
Other Income/Expense	-137,302.41	-57,501.57	455,211.04	500,041.55
Other Income				
5520 · Capital Campaign	20.00	20.00	200.00	200.00
5530 · Miscellaneous Income	0.00	0.00	16,465.00	5,000.00
5540 · Board Dues	0.00	0.00	11,400.00	12,300.00
5560 · Cash Over/Short	0.00	0.00	0.00	0.00
5570 · Off-Site Rental Property	1,755.00	5,555.00	54,685.01	55,130.00
Total Other Income	1,775.00	5,575.00	82,750.01	72,630.00
Other Expense	1,770.00	0,070.00	02,100.01	12,000.00
8500 · Gain/Loss on Sale of Assets	0.00	0.00	5,623.42	0.00
	0.00	0.00	0,020.42	0.00

2:27 PM 11/11/24 Accrual Basis

# Boys and Girls Club of Albany Profit & Loss Budget Performance October 2024

	Oct 24	Budget	Jan - Oct 24	YTD Budget
8600 · Capital Expenditures	0.00	0.00	9,658.04	0.00
8700 · Off Site Facility Expenses	7,959.52	8,416.32	28,466.48	24,004.20
8800 · Bad Debt Write-Off Expense	0.00	0.00	-5,513.62	0.00
8850 · Miscellaneous Expense	-1,670.19	0.00	-399.37	5,000.00
8900 · Depreciation Expense	32,905.39	32,905.39	329,053.90	329,053.90
Total Other Expense	39,194.72	41,321.71	366,888.85	358,058.10
Net Other Income	-37,419.72	-35,746.71	-284,138.84	-285,428.10
Net Income	-194,782.13	-93,128.28	151,072.80	23,413.45

# Boys and Girls Club of Albany **Profit & Loss Budget Performance** October 2024

	Annual Budget	% of Annual Budget
Ordinary Income/Expense Income		
4000 · Direct Business Contribution	308,100.00	80%
4100 · Direct Individual Contribution	984,300.00	86%
4200 · Foundation Grants & Giving	1,303,000.00	89%
4300 · Government Grants	125,400.00	82%
4400 · Indirect Public Support	17,000.00	47%
4500 · In-Kind Donation		67%
4600 · Investments	320,900.00	116%
	155,150.00	
5000 · Athletic Program Income	442,770.00	96%
5100 · Program RLC K-12 Income	144,012.00	104%
5200 · Program Satellite Site Income	8,235.00	206%
5300 · Sales to the Public	43,050.00	86%
5400 · Dental Income	266,840.00	89%
Total Income	4,118,757.00	88%
Gross Profit	4,118,757.00	88%
Expense		
6000 · Administration Compensation	427,783.40	80%
6090 · Dental Compensation	90,081.72	81%
6100 · Athletic Compensation	296,357.24	86%
6200 · Satellite Program Compensation	202,890.00	55%
		65%
6300 · Elementary Program Compensation	603,442.64	60%
6400 · Teen Program Compensation	376,764.60	
6500 · Fundraising Compensation	178,660.72	83%
6600 · Operations Compensation	78,714.72	76%
6700 · Payroll Taxes	180,142.44	74%
6800 · Employee Benefits	207,509.58	79%
6900 · Professional Services	93,671.21	95%
7000 · Administrative Expenses	65,300.00	87%
7100 · Insurance	61,202.04	107%
7200 · Fundraising Expenses	160,100.00	69%
7300 · Athletic Expenses	110,608.00	122%
7400 · Program K-12 Expenses	184,085.00	118%
7500 · Program Satellite Site Expenses	49,250.00	95%
7600 · Operations Expenses	217,741.52	90%
7700 · Professional Development	25,000.00	113%
7900 · Travel	1,800.00	103%
8000 · Sales to the Public Expenses	12,425.00	88%
8100 · Dental Expenses	141,794.00	82%
8200 · In-Kind Expenses	320,899.96	67%
Total Expense	4,086,223.79	78%
Net Ordinary Income	32,533.21	1338%
Other Income/Expense		
Other Income		
5520 · Capital Campaign	240.00	83%
5530 · Miscellaneous Income	5,000.00	329%
5540 · Board Dues	12,300.00	93%
5560 · Cash Over/Short	0.00	-
5570 · Off-Site Rental Property	66,240.00	83%
Total Other Income	83,780.00	99%
Other Expense	,	
8500 · Gain/Loss on Sale of Assets	0.00	-
	0.00	

2:27 PM 11/11/24 Accrual Basis

# Boys and Girls Club of Albany Profit & Loss Budget Performance October 2024

	Annual Budget	% of Annual Budget	
8600 · Capital Expenditures	0.00	-	
8700 · Off Site Facility Expenses	27,511.84	103%	
8800 · Bad Debt Write-Off Expense	0.00	-	
8850 · Miscellaneous Expense	5,000.00	-8%	
8900 · Depreciation Expense	394,864.68	83%	
Total Other Expense	427,376.52	86%	
Net Other Income	-343,596.52	83%	
Net Income	-311,063.31	-49%	

1:26 PM 12/09/24 Accrual Basis

### Boys and Girls Club of Albany Profit & Loss Budget Performance November 2024

	Nov 24	Budget	Jan - Nov 24	YTD Budget	Annual Budget	% of Annual Budget
Ordinary Income/Expense						
Income						
4000 · Direct Business Contribution	35,648.54	14,250.00	283,268.90	288,850.00	308,100.00	92%
4100 · Direct Individual Contribution	7,456.00	20,800.00	856,509.23 1,226,250.24	777,000.00 1,288,000.00	984,300.00	87% 94%
4200 · Foundation Grants & Giving 4300 · Government Grants	64,297.26 0.00	15,000.00 11,250.00	102,781.46	114,150.00	1,303,000.00 125,400.00	94 % 82%
4400 · Indirect Public Support	983.66	1,250.00	9,047.35	15,750.00	17,000.00	53%
4500 · In-Kind Donation	0.00	75.00	215,671.82	235,825.00	320,900.00	67%
4600 · Investments	-2,731.84	14,000.00	177,969.03	155,150.00	155,150.00	115%
5000 · Athletic Program Income	37,168.15	38,525.00	460,566.80	429,395.00	442,770.00	104%
5100 · Program RLC K-12 Income	901.50	3,188.00	150,610.15	142,375.00	144,012.00	105%
5200 · Program Satellite Site Income	5,063.50	1,420.00	22,055.50	7,815.00	8,235.00	268%
5300 · Sales to the Public	2,714.93	2,725.00	39,929.46	41,775.00	43,050.00	93%
5400 · Dental Income	24,487.30	1,866.67	263,018.29	262,253.33	266,840.00	99%
Total Income	175,989.00	124,349.67	3,807,678.23	3,758,338.33	4,118,757.00	92%
Gross Profit	175,989.00	124,349.67	3,807,678.23	3,758,338.33	4,118,757.00	92%
Expense						
6000 · Administration Compensation	28,701.96	32,731.95	369,804.55	375,051.45	427,783.40	86%
6090 · Dental Compensation	4,770.00	6,633.81	77,798.28	79,955.91	90,081.72	86%
6100 · Athletic Compensation	23,332.59	24,901.92	277,205.21	273,230.32	296,357.24	94%
6200 · Satellite Program Compensation	24,735.04	19,935.00	137,259.12	183,455.00	202,890.00	68%
6300 · Elementary Program Compensation 6400 · Teen Program Compensation	45,537.83	51,345.28	438,707.34 248,414.02	552,097.36	603,442.64 376,764.60	73% 66%
6500 · Fundraising Compensation	22,276.99 14,650.00	28,567.64 14,596.72	162,929.40	334,228.96 162,564.00	178,660.72	91%
6600 · Operations Compensation	7,204.24	6,445.81	66,788.31	72,268.91	78,714.72	85%
6700 · Payroll Taxes	14,373.76	15,480.06	148,334.57	164,539.59	180,142.44	82%
6800 · Employee Benefits	16,904.62	16,542.27	180,602.90	190,967.31	207,509.58	87%
6900 · Professional Services	3,795.15	4,611.00	93,742.85	88,478.21	93,671.21	100%
7000 · Administrative Expenses	4,303.04	4,550.00	61,593.01	55,250.00	65,300.00	94%
7100 · Insurance	6,616.00	13,900.17	72,127.18	60,501.87	61,202.04	118%
7200 · Fundraising Expenses	10,045.87	12,029.55	121,056.80	124,200.00	160,100.00	76%
7300 · Athletic Expenses	6,998.90	11,905.00	143,426.90	105,288.00	110,608.00	130%
7400 · Program K-12 Expenses	20,271.71	17,587.50	233,611.36	171,997.50	184,085.00	127%
7500 · Program Satellite Site Expenses	11,488.84	5,150.00	58,905.36	43,600.00	49,250.00	120%
7600 · Operations Expenses	13,780.74	17,983.21	210,726.77	195,991.31	217,741.52	97%
7700 · Professional Development	0.00	0.00	28,246.59	25,000.00	25,000.00	113%
7900 · Travel	0.00	150.00	1,858.91	1,650.00	1,800.00	103%
8000 · Sales to the Public Expenses	150.40	350.00	11,068.47	11,775.00	12,425.00	89%
8100 · Dental Expenses	7,555.67	9,787.00	123,914.47	124,157.00	141,794.00	87%
8200 · In-Kind Expenses	0.00	908.33	215,671.82	244,991.63	320,899.96	67%
Total Expense	287,493.35	316,092.22	3,483,794.19	3,641,239.33	4,086,223.79	85%
Net Ordinary Income	-111,504.35	-191,742.55	323,884.04	117,099.00	32,533.21	996%
Other Income/Expense Other Income						
5520 · Capital Campaign	20.00	20.00	220.00	220.00	240.00	92%
5530 · Miscellaneous Income	-4,340.00	0.00	12,125.00	5,000.00	5,000.00	243%
5540 · Board Dues	0.00	0.00	11,400.00	12,300.00	12,300.00	93%
5560 · Cash Over/Short	0.00	0.00	0.00	0.00	0.00	-
5570 · Off-Site Rental Property	8,755.00	5,555.00	63,440.01	60,685.00	66,240.00	96%
Total Other Income	4,435.00	5,575.00	87,185.01	78,205.00	83,780.00	104%
Other Expense						
8500 · Gain/Loss on Sale of Assets	30.74	0.00	5,654.16	0.00	0.00	-
8600 · Capital Expenditures	0.00	0.00	9,658.04	0.00	0.00	-
8700 · Off Site Facility Expenses	1,063.64	1,716.32	29,530.12	25,720.52	27,511.84	107%
8800 · Bad Debt Write-Off Expense	0.00	0.00	-5,513.62	0.00	0.00	-
8850 · Miscellaneous Expense	36.54	0.00	-373.82	5,000.00	5,000.00	-7%
8900 · Depreciation Expense	32,905.39	32,905.39	361,959.29	361,959.29	394,864.68	92%
Total Other Expense	34,036.31	34,621.71	400,914.17	392,679.81	427,376.52	94%
Net Other Income	-29,601.31	-29,046.71	-313,729.16	-314,474.81	-343,596.52	91%
Net Income	-141,105.66	-220,789.26	10,154.88	-197,375.81	-311,063.31	-3%

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	Proposed 2025	\$ Change	% Change
EXPENSE IRS Breakdown of Expenses:							(Jan-Nov.)	2024 Budget	Budget		
Program / Management & General / Fundrais Employee Compensation	-										
6000 · Administration Compensation 6090 · Dental Compensation	\$ 487,349.21 \$ - \$ -	\$ 501,448.05 \$ - \$ 193.973.50	\$ 523,724.31 \$ - \$ 180.404.29	\$ 310,294.41 \$ 56,220.97 \$ 168.826.43	\$ 361,130.73 \$ 64,091.16	\$ 399,720.38 \$ 71,997.50	\$ 369,804.55 \$ 77,798.28	\$ 427,783.40 \$ 90,081.72 \$ 296,357.24	\$ 423,200 \$ 97,703 \$ 279,986	\$ (4,583.84) \$ 7,621.08 \$ (16.371.20)	-1.07% 8.46% -5.52%
6100 · Athletics Compensation	\$ 205,081.12	\$ 193,973.50	\$ 180,404.29	\$ 168,826.43	\$ 242,123.14	\$ 275,559.51	\$ 277,205.21	\$ 296,357.24	\$ 279,980	\$ (16,371.20)	-3.32%
6200 · Satellite Program Compensation	\$ -	\$ -	\$ -	\$ -	\$ 60,504.72	\$ 98,941.02	\$ 137,259.12	\$ 202,890.00	\$ 347,723	\$ 144,832.65	71.38%
6300 · Elementary Program Compensation	\$ 385,211.34	\$ 403,388.97	\$ 359,705.17	\$ 296,223.34	\$ 287,589.17	\$ 334,057.26	\$ 438,707.34	\$ 603,442.64	\$ 578,646	\$ (24,796.64)	-4.11%
6400 · Teen Program Compensation	\$ 182,494.38	\$ 192,678.87	\$ 190,241.28	\$ 181,228.19	\$ 164,666.00	\$ 222,961.85	\$ 248,414.02	\$ 376,764.60	\$ 388,555	\$ 11,790.40	3.13%
6500 · Fundraising Compensation	\$ -	\$ 4,407.09	\$ 110.00	\$ 186,590.12	\$ 169,951.91	\$ 160,948.02	\$ 162,929.40	\$ 178,660.72	\$ 191,081	\$ 12,419.88	6.95%
6600 · Operations Compensation	\$ 77,462.31	\$ 54,722.31	\$ 58,538.75	\$ 46,696.53	\$ 54,931.16	\$ 65,712.77	\$ 66,788.31	\$ 78,714.72	\$ 89,238	\$ 10,523.36	13.37%
Total 60100 Employee Salaries	\$ 1,337,598.36	\$ 1,350,618.79	\$ 1,312,723.80	\$ 1,246,079.99	<b>\$ 1,404,987.99</b>	\$ 1,629,898.31	\$ 1,778,906.23	\$ 2,254,695.04	<b>\$ 2,396,131</b>	\$ 141,435.69	6.27%
6700 · Payroll Taxes 6710 · Workers Benefit Assessment											
6711 · Athletic WBA	\$ 162.85	\$ 132.28	\$ 101.26	\$ 89.94	\$ 129.98	\$ 157.16	\$ 372.97	\$  150.12	\$ 139	\$ (11.04)	-7.35%
6712 · Dental WBA	\$ 38.78	\$ 25.33	\$ 23.86	\$ 22.77	\$ 25.74	\$ 33.80	\$ 28.65	\$  9.12	\$ 41	\$ 31.44	344.74%
6713 · Fundraising WBA	\$ 181.59	\$ 63.44	\$ 56.16	\$ 70.88	\$ 82.98	\$ 72.90	\$ 50.98	\$ 85.44	\$79	\$ (6.56)	-7.68%
6714 · Management WBA	\$ 264.67	\$ 122.97	\$ 109.00	\$ 113.81	\$ 90.90	\$ 110.58	\$ 88.33	\$ 124.80	\$125	\$ -	0.00%
6715 · Operations WBA	\$ 172.44	\$ 34.93	\$ 35.38	\$ 30.08	\$ 37.56	\$ 36.27	\$ 40.60	\$ 49.44	\$ 44	\$ (5.61)	-11.35%
6716 · Program WBA	\$ 828.74	\$ 570.00	\$ 440.27	\$ 382.46	\$ 314.77	\$ 339.82	\$ 345.88	\$ 611.04	\$ 426	\$ (185.16)	-30.30%
6717 · Program Satellite WBA	\$ 1,649.07	\$ -	\$ -	\$ -	\$ 34.13	\$ 59.76	\$ 77.43	\$ 125.76	\$ 210	\$ 84.17	66.93%
Total 6710 · Workers Benefit Assessment		\$ 948.95	\$ 765.93	\$ 709.94	<b>\$ 716.06</b>	<b>\$ 810.29</b>	\$ 1,004.84	\$ 1,155.72	\$ 1,063	\$ (92.76)	-8.03%
6720 · Federal Withholding 6721 · Athletic Federal Withholding	\$ 14,772.19	\$ 14,708.85	\$ 13,348.16	\$ 11,360.57	\$ 17,420.42	\$ 23,463.76	\$ 21,267.21	\$ 22,738.68	\$ 21,419	\$ (1,319.52)	-5.80%
6722 · Dental Payroll Taxes	\$ 4,334.23	\$ 4,624.78	\$ 4,714.39	\$ 4,426.11	\$ 4,382.36	\$ 5,725.03	\$ 5,942.07	\$ 6,089.88	\$ 7,474	\$ 1,384.44	22.73%
6723 · Fundraising Federal Withholding	\$ 9,579.89	\$ 9,969.61	\$ 10,820.61	\$ 12,671.16	\$ 13,519.96	\$ 14,682.54	\$ 11,274.65	\$ 13,660.60	\$ 14,382	\$ 721.52	5.28%
6724 · Management Federal Withholding	\$ 21,599.03	\$ 24,857.69	\$ 26,740.11	\$ 25,902.11	\$ 26,099.95	\$ 36,249.05	\$ 28,105.90	\$ 30,047.88	\$ 31,227	\$ 1,179.36	3.92%
6725 · Operations Federal Withholding	\$ 5,149.44	\$ 4,210.00	\$ 4,576.54	\$ 3,461.05	\$ 4,473.66	\$ 6,179.24	\$ 5,177.45	\$ 6,079.08	\$ 7,084	\$ 1,005.18	16.54%
6726 · Program Federal Withholding 6727 · Satellite Federal Withholding 6720 · Eddard Withholding - Other	\$ 42,280.17 \$ - \$ -	\$ 46,620.88 \$ - \$ -	\$ 42,706.29 \$ -	\$ 37,591.11 \$ -	\$ 35,021.75 \$ 4,459.80	\$ 46,166.63 \$ 8,284.47	\$    52,769.90 \$    10,496.50 \$       -	\$ 73,848.54 \$ 15,541.58 \$ -	\$ 67,585 \$ 27,075	\$ (6,263.34) \$ 11,533.59 \$ -	-8.48% 74.21%
6720 · Federal Withholding Other Total 6720 · Federal Withholding	\$ 97,714.95	\$ 104,991.81	\$ - \$ 102,906.10	\$ - \$ 95,412.11	\$ 11,481.02 \$ 116,858.92	\$ (21,035.88) \$ <b>119,714.84</b>	\$ 135,033.68	\$ 168,006.24	\$ 176,247	\$ 8,241.23	#DIV/0! 4.91%
6730 · State Witholding 6731 · Athletic State Tax	\$ 95.47	\$ 197.51	\$ (108.00) \$ 182.43	\$ 163.53	\$ 233.00	\$ 1,875.79	\$ 1,927.36	\$ 1,486.14	\$ <u>1,960</u>	\$ 473.82	31.88%
6732 · Dental State Tax	\$ 27.71	\$ 53.47	\$ 209.66	\$ 52.26	\$ 51.51	\$ 422.46	\$ 571.28	\$ 397.92	\$ 684	\$ 285.96	71.86%
6733 · Fundraising State Tax	\$ 55.13	\$ 124.64	\$ 252.78	\$ 139.78	\$ 172.71	\$ 1,131.77	\$ 1,019.79	\$ 892.79	\$ 1,339	\$ 445.77	49.93%
6734 · Management State Tax	\$ 132.61	\$ 307.94	\$ 322.79	\$ 289.37	\$ 315.63	\$ 2,566.91	\$ 2,564.27	\$ 1,963.92	\$ 2,857	\$ 893.52	45.50%
6735 · Operations State Tax	\$ 33.51	\$ 45.69	\$ 53.60	\$ 46.28	\$ 54.80	\$ 463.23	\$ 395.94	\$ 397.32	\$ 648	\$ 250.89	63.15%
6736 · Programs State Tax	\$ 237.54	\$ 414.88	\$ 390.68	\$ 621.93	\$ 452.38	\$ 3,882.33	\$ 4,800.02	\$ 4,826.59	\$ 4,418	\$ (409.09)	-8.48%
6737 · Satellite State T Tax	\$ -	\$ -	<u>\$</u> -	\$ -	\$ 57.48	\$ 718.40	\$ 1,017.39	\$ 1,015.80	\$ 1,789	\$ 773.39	76.14%
6730 · State Transit Tax	<b>\$ 581.97</b>	<b>\$ 1,144.13</b>	<b>\$ 1,303.94</b>	<b>\$ 1,313.15</b>	<b>\$ 1,337.51</b>	<b>\$ 11,060.89</b>	<b>\$ 12,296.05</b>	<b>\$ 10,980.48</b>	<b>\$ 13,695</b>	<b>\$ 2,714.26</b>	24.72%
Total 6700 · Payroll Taxes	\$ 99,945.99	\$    1,144.15 \$   107,084.89	\$    1,303.94 \$    104,975.97	\$	\$ 1,337.31 \$ 118,912.49	\$ 131,586.02	\$ 148,334.57	\$ 180,142.44	\$ 191,005	\$    2,714.26 \$    10,862.73	6.03%
6800 · Employee Benefits											
6810 · Medical Insurance 6811 · Athletic Medical Insurance 6812 · Dental Medical Insurance	\$ 7,945.11	\$ 12,802.83 \$ -	\$	\$ 6,523.36 \$ -	\$ 12,363.56 \$ 5,555.83	\$ 13,742.50 \$ 8,026.00	\$ 14,218.66 \$ 13,192.45	\$ 15,033.14 \$ 13,729.44	\$ 17,499 \$ 17,499	\$ 2,466.22 \$ 3,769.92	16.41% 27.46%
6813 · Fundraising Medical Insurance 6814 · Management Medical Insurance	\$ 12,239.57 \$ 29,081.98	\$	\$ 10,714.28 \$ 30,936.78	\$ - \$ 13,046.72 \$ 32,637.84	\$ 17,595.31 \$ 27,064.64	\$ 14,233.20 \$ 35,786.40	\$ 13,192.43 \$ 21,303.25 \$ 35,546.65	\$ 13,729.44 \$ 22,254.46 \$ 37,582.85	\$ 17,499 \$ 26,249 \$ 42,290	\$ 3,994.58 \$ 4,707.27	17.95% 12.53%
6815 · Operations Medical Insurance	\$ 5,751.08	\$ 5,866.98	\$ 6,596.65	\$ 6,523.36	\$ 4,004.42	\$ 7,157.28	\$ 6,500.70	\$ 7,516.57	\$ 8,750	\$ 1,233.11	16.41%
6816 · Program Medical Insurance	\$ 16,236.94	\$ 16,612.18	\$ 12,322.28	\$ 16,285.56	\$ 19,751.06	\$ 26,340.88	\$ 27,101.66	\$ 30,066.35	\$ 34,999	\$ 4,932.37	16.40%
6817 · Program Satellite Medical Insurance	\$ -	\$ -	\$ -	\$	\$ 5,671.32	\$ 7,157.28	\$ 7,109.33	\$ 7,516.57	\$ 8,750	\$ 1,233.11	16.41%
Total 6810 · Medical Insurance	<b>\$ 71,254.68</b>	\$ 72,443.65	\$ 69,704.65	<b>\$ 75,016.84</b>	\$ 92,006.14	\$ 112,443.54	\$ 124,972.70	<b>\$ 133,699.38</b>	<b>\$ 156,036</b>	\$ 22,336.58	16.71%
6820 · Dental Insurance	ć 702.00	ć 1 202 00	ć 1.055.CO	ć 500.40	ć 1.007.40	ć 1.074.10	ć 1.027.40	ć 1 120 00	<u> </u>	ć	0.00%
6821 · Athletic Dental 6822 · Dental Clinic Dental 6823 · Fundraising Dental	\$ 793.90 \$ - \$ 700.50	\$ 1,293.00 \$ - \$ 747.20	\$ 1,055.60 \$ - \$ 980.70	\$        560.40 \$	\$ 1,027.40 \$ 627.90 \$ 1,447.70	\$ 1,074.10 \$ 1,076.40 \$ 1,120.80	\$ 1,027.40 \$ 1,407.00 \$ 1,799.10	\$ 1,120.80 \$ 1,027.40 \$ 1,681.20	\$ 1,121 \$ 1,121 \$ 1,681	\$ - \$ 93.40 \$ (0.00)	0.00% 9.09% 0.00%
6824 · Management Dental	\$ 3,689.30	\$ 2,802.00	\$ 2,802.00	\$ 2,925.82	\$ 2,241.60	\$ 2,802.00	\$ 2,568.50	\$ 2,802.00	\$ 2,802	\$ -	0.00%
6825 · Operations Dental	\$ 560.40	\$ 560.40	\$ 607.10	\$ 560.40	\$ (291.86)	\$ 560.40	\$ 467.00	\$ 560.40	\$ 560	\$ -	
6826 · Program Dental	\$    1,587.80	\$ 1,587.60	\$ 980.70	\$    1,541.10	\$ 1,634.50	\$ 2,054.80	\$ 1,961.40	\$ 2,241.60	\$ 2,242	\$ -	0.00%
6827 · Program Satelittle Dental	\$     -	\$ -	\$ -	\$     -	\$ 467.00	\$ 560.40	\$ 513.70	\$ 560.40	\$ 560	\$ -	0.00%
Total 6820 · Dental Insurance	\$ 7,331.90	\$ 6,990.20	\$6,426.10	\$ 6,708.52	\$ 7,154.24	\$ 9,248.90	\$ 9,744.10	\$ 9,993.80	<mark>\$ 10,087</mark>	\$ 93.40	0.93%
6830 · Vision Insurance 6831 · Athletic Vision 6832 · Dental Clinic Vision	\$ - \$ -	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$- \$-	\$ 149 \$ 149	\$ 148.80 \$ 148.80	#DIV/0! #DIV/0!
6833 · Fundraising Vision	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ 223	\$ 223.20	#DIV/0!
6834 · Management Vision	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ 360	\$ 359.60	#DIV/0!
6835 · Operations Vision	\$-	\$-	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 74	\$ 74.40	#DIV/0!
6836 · Program Vision	\$-	\$-	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 298	\$ 297.60	#DIV/0!
6837 · Program Satellite Vision	\$ -	<u>\$</u> -	\$ -	<u>\$</u> -	<u>\$ -</u>	\$ -	<u>\$</u> -	<u>\$</u> -	\$ 74	\$ 74.40	#DIV/0!
Total 6830 · Vision Insurance	\$ -	<b>\$</b> -	<b>\$0.00</b>	\$-	\$ -	\$ -	<b>\$</b> -	<b>\$</b> -	\$ 1,327	\$ <b>1,326.80</b>	#DIV/0!
6830 · Life Insurance 6831 · Athletic Life Insurance	\$ 1,545.41	\$ 1,957.78	\$ 1,873.63	\$ 1,670.14	\$ 2,283.46	\$ 2,271.52	\$ 1,704.75	\$ 1,913.40	\$ 1,980	\$ 66.60	3.48%
6832 · Dental Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ 465.01	\$ 708.78	\$ 776.31	\$ 1,493.36	\$ 1,044	\$ (449.36)	-30.09%
6833 · Fundraising Life Insurance	\$ 1,087.32	\$ 1,201.86	\$ 1,227.02	\$ 1,750.70	\$ 2,246.05	\$ 2,405.33	\$ 1,841.38	\$ 2,029.20	\$ 2,100	\$ 70.80	3.49%
6834 · Management Life Insurance	\$ 4,434.72	\$ 4,554.44	\$ 4,667.70	\$ 4,770.76	\$ 4,068.06	\$ 3,397.28	\$ 3,291.91	\$ 4,904.76	\$ 3,748	\$ (1,156.80)	-23.59%
6835 · Operations Life Insurance	\$ 800.48	\$ 401.91	\$ 557.02	\$ 416.34	\$ 348.30	\$ 619.03	\$ 568.84	\$ 591.96	\$ 636	\$ 44.04	7.44%
6836 · Program Life Insurance	\$ 1,807.23	\$ 2,043.52	\$ 1,287.47	\$ 1,929.30	\$ 2,248.47	\$ 2,571.53	\$ 1,803.52	\$ 2,400.00	\$ 2,400	\$ -	0.00% 8.91%
6837 · Program Satellite Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ 641.62	\$ 716.85	\$ 557.52	\$ 606.00	\$ 660	\$ 54.00	
6830 · Life Insurance 6840 · Retirement	\$ 9,675.16	\$ 10,159.51	\$ 9,612.84	\$ 10,537.24	\$ 12,300.97	\$ 12,690.32	\$ 10,544.23	\$ 13,938.68	<mark>\$ 12,568</mark>	\$ (1,370.72)	-9.83%
6841 · Athletic Retirement 6842 · Dental Retirement	\$ 3,503.74 \$ -	\$	\$ 3,779.56 \$ -	\$	\$	\$	\$     6,178.18 \$     1,549.36	\$     6,520.56 \$     1,869.00	\$ 6,859 \$ 3,489	\$	5.19% 86.68%
6843 · Fundraising Retirement	\$ 1,679.21	\$ 2,200.16	\$ 2,657.38	\$ 3,575.30	\$	\$     5,762.54	\$ 6,325.08	\$ 4,302.48	\$         7,363	\$ 3,060.72	71.14%
6844 · Management Retirement	\$ 11,837.75	\$ 13,003.14	\$ 13,028.71	\$ 15,677.89		\$    13,333.60	\$ 12,228.36	\$ 15,711.36	\$        14,661	\$ (1,050.04)	-6.68%
6845 · Operations Retirement	\$ 837.94	\$ 797.12	\$ 333.68	\$ 1,672.32	\$ 383.15	\$ 1,109.87	\$ 397.64	\$ 1,694.22	\$ 2,080	\$ 385.78	22.77%
6846 · Program Retirement	\$ 3,895.23	\$ 3,491.24	\$ 1,681.76	\$ 8,600.43	\$ 7,021.50	\$ 6,754.79	\$ 6,834.36	\$ 6,120.12	\$ 8,171	\$ 2,051.16	33.52%
6847 · Program Satellite Retirement	\$ -	\$	\$ -	\$ -	\$ -	\$ 2,232.17	\$ 1,828.89	\$ 2,000.04	\$ 2,347	\$ 347.16	17.36%
Total 6840 · Retirement	\$ 21,753.87		\$ 21,481.09	\$ 33,394.94	\$ 31,769.98	\$ <b>35,604.83</b>	\$ <b>35,341.87</b>	\$ <b>38,217.78</b>	<b>\$ 44,971</b>	<b>\$ 6,753.54</b>	17.67%
6850 · Unemployment Benefits (501)c Agency	\$ -	\$ -	\$ -	\$ 11,344.92	\$ 11,930.18	\$ 11,300.00	\$ -	\$ 11,660.00	\$ 11,660	\$ -	0.00%
Total 6800 Employee Benefits	\$ 110,015.61	<b>\$ 112,684.68</b>	\$ 107,224.68	\$ 137,002.46	\$ 155,161.51	\$ 181,287.59	\$ 180,602.90	\$ 207,509.64	\$ 236,649	<b>\$ 29,139.60</b>	12.31%
Total Employee Compensation	\$ 1,547,559.96	\$ 1,570,388.36	\$ 1,524,924.45	\$ 1,480,517.65	\$ 1,679,061.99	\$ 1,942,771.92	\$ 2,107,843.70	\$ 2,642,347.11	\$ 2,823,785	\$ 181,438.03	6.87%
6900 · Professional Services 6910 · Accounting & Payroll Service	\$ 6,827.43	\$ 6,225.18	\$ 6,414.86	\$ 7,837.36	\$ 10,294.14	\$ 13,157.88	\$ 11,469.30	\$ 11,400.00	\$ 11,400	\$ -	0.00%
6920 · Annual Audit & Tax Preparation	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 13,250.00	\$ 13,250	\$ -	0.00%
6941 · Grant Writer	\$ 27,600.00	\$ 22,800.00	\$ 27,600.00	\$ 28,800.00	\$ 30,600.00	\$ 31,050.00	\$ 25,650.00	\$ 32,400.00	\$ 32,400	\$ -	
6950 · Dues & Fees & Licenses	\$ 16,899.08	\$ 7,563.08	\$ 16,899.81	\$ 22,186.32	\$ 22,611.21	\$ 35,109.39	\$ 30,373.40	\$ 21,690.21	\$ 33,479	\$ 11,789.00	54.35%
6960 · Technical Support	\$ 10,407.68	\$ 8,685.68	\$ 10,332.00	\$ 8,670.51	\$ 10,332.00	\$ 10,332.00	\$ 9,559.00	\$ 11,881.00	\$ 10,332	\$ (1,549.00)	-13.04%
6970 · Criminal Background Checks	\$ 1,890.00	\$ 1,631.00	\$ 1,594.00	\$ 2,090.59	\$ 4,020.00	\$ 4,547.42	\$ 5,191.15	\$ 3,050.00	\$ 4,400	\$ 1,350.00	44.26%
Total Professional Services	\$ <b>75,124.19</b>	\$ 58,404.94	\$ 74,340.67	\$ <b>81,084.78</b>	\$ 89,357.35	\$ 105,696.69	<b>\$ 93,742.85</b>	<b>\$ 93,671.21</b>	\$ <b>105,261</b>	\$ <b>11,590.00</b>	12.37%
7000 · Administrative Expense & Supplies 7010 · Bank Charges	\$ 28,235.62	\$ 29,826.90	\$ 18,704.47	\$ 25,428.17	\$ 33,242.61	\$ 37,473.37	\$ 15.87 \$ 32,215.49	\$ 30,000.00	\$ 30,000	s -	0.00%
7020 · Office Supplies 7030 · Recognition	\$ 15,831.01 \$ 3,654.05	\$ 16,092.34 \$ 4,614.69	\$ 15,246.51 \$ 3,862.59	\$ 11,442.08 \$ 8,419.37	\$ 12,776.08	\$ 9,317.10	\$ 12,674.23 \$ -	\$ 14,400.00	\$ 16,800 \$ -	\$ 2,400.00 \$ -	16.67% #DIV/0!
7031 · Board Designated 7032 · Staff Recognition				\$ 315.75 \$ 500.00	\$     259.00 \$    12,491.41	\$ 10,561.11 \$ 6,833.57	\$ 84.00 \$ 3,264.44	\$ - \$ 5,000.00	\$ 15,000 \$ 5,400	\$ 15,000.00 \$ 400.00	#DIV/0! 8.00%
7040 · Postage & Shipping	\$ 3,583.91	\$ 3,267.88	\$ 2,707.44	\$ 2,977.12	\$ 2,189.09	\$ 2,848.43	\$ 2,457.59	\$ 3,100.00	\$ 4,116	\$ 1,016.00	32.77%
7050 · Cell Phone Reimbursement	\$ 5,250.00	\$ 5,459.99	\$ 5,200.00	\$ 5,375.90	\$ 5,400.00	\$ 5,300.00	\$ 4,600.00	\$ 6,000.00	\$ 6,000	\$ -	0.00%
7070 · Tech Supplies 7080 · Admin Club Wear 7090 · Admin Misc.	\$ 4,305.56 \$ -	\$ 3,089.54 \$ -	\$ 3,188.25 \$ 689.49	\$ 1,708.76 \$ 2,176.38	\$ 3,907.05 \$ 321.92	\$ 2,698.31 \$ 1,202.75	\$ 4,883.51 \$ 115.98	\$ 4,800.00 \$ 1,000.00 \$ 1.000.00	\$ 4,800 \$ 1,000 \$ 1,000	\$- \$-	0.00%
Total Administrative Expense & Supplies	\$ 60,860.15	\$ 62,351.34	\$ - \$ 49,598.75	\$ 500.00 \$ 58,843.53	\$ 1,406.83 \$ <b>71,993.99</b>	\$ 76,234.64	\$ 1,281.90 \$ 61,593.01	\$ 1,000.00 \$ 65,300.00	\$ 1,000 \$ 84,116	\$ 18,816.00	0.00% 28.81%
7100 · Liability Insurance 7110 · D & O Liability	\$ 4,315.50	\$ 4,565.50	\$ 4,830.50	\$ 4,668.75	\$ 3,658.00	\$ 4,100.00	\$ 3,814.00	\$-	<mark>\$ 4,458</mark>	\$ 4,458.00	#DIV/0!
7120 · Commercial Accident Policy		\$ 2,194.40	\$ 2,785.00	\$ 345.00	\$ 1,329.39	\$ 1,312.50	\$ 24,887.00	\$ 1,313.04	\$ 1,450	\$ 136.96	10.43%
7130 · Property, Inland, General & Vehicle Liabil		\$ 19,429.00	\$ 22,203.00	\$ 21,106.13	\$ 27,955.71	\$ 44,090.56	\$ 27,241.24	\$ 48,672.96	\$ 70,893	\$ 22,220.32	45.65%
7140 · SAIF - Workers Compensation 7150 · Umbrella 7160 · Patiement Incurance	\$ 8,604.33 \$ 1,266.00	\$ 7,253.38 \$ 1,214.00 \$ 2,775.00	\$ 8,031.94 \$ 6,071.00	\$ 6,995.94 \$ 2,486.87 \$ 5,705.00	\$ 8,473.61 \$ 3,314.29	\$ 7,396.73 \$ 4,513.94	\$ 8,659.14 \$ 3,072.80	\$ 7,089.00 \$ 4,127.04	\$ 11,148 \$ 6,165	\$ 4,059.00 \$ 2,037.62	57.26% 49.37%
7160 · Retirement Insurance	\$ 100.00	\$ 2,775.00	\$ 880.00	\$ 5,705.00	\$ 395.00	\$ 8,795.00	\$ 4,453.00	<u>\$</u> -	<mark>\$ -</mark>	\$ -	#DIV/0!
Total Insurance	\$ 37,556.23	\$ <b>37,431.28</b>	\$ 44,801.44	\$ <b>41,307.69</b>	\$ 45,126.00	\$ <b>70,208.73</b>	\$ 72,127.18	<b>\$ 61,202.04</b>	<mark>\$ 94,114</mark>	\$ 32,911.90	53.78%
7200 · Fundraising Expenses 7205 · Staff/Volunteer Recognition	\$-	\$ -	\$-	\$ -	\$-	\$ -	\$ 655.24	\$ 800.00	\$ 800	\$-	0.00%
7210 · Donor Relations	\$ 7,700.16	\$ 7,293.55	\$	\$ 8,161.24	\$7,075.59	\$ 11,743.93	\$ 6,852.52	\$ 8,000.00	\$ 10,000	\$ 2,000.00	25.00%
7215 · Event Trip	\$ -	\$ -		\$ -	\$-	\$ 23,444.10	\$ 9,821.76	\$ 25,000.00	\$ 25,000	\$ -	0.00%
7220 · Annual Auction	\$ 63,946.07	\$ 70,644.19	\$ 31,973.07	\$ 42,768.38	\$ 78,727.35	\$ 44,356.80	\$ 46,350.66	\$ 45,000.00	\$ 45,000	\$ -	0.00%
7240 · Celebration of Trees	\$ 21,504.08	\$ 20,443.52	\$ 13,641.08	\$ 22,907.06	\$ 27,784.66	\$ 33,499.05	\$ 10,783.03	\$ 30,000.00	\$ 30,000	\$ -	0.00%
7250 · Luncheon 7260 · Ron Loney Golf Tournament 7270 · CornholeTournament	\$ 5,334.42 \$ 11,766.94 \$ -	\$ 4,018.73 \$ 11,373.06	\$ 3,570.19 \$ 6,945.17 \$ -	\$ 165.41 \$ 10,959.75 \$ -	\$ 5,137.73 \$ 10,723.23 \$ 10,831.13	\$ 3,322.07 \$ 11,250.33 \$ 3,657.67	\$ 3,655.62 \$ 13,779.72 \$ 2,879.04	\$ 5,000.00 \$ 12,000.00 \$ 6,000.00	\$ 4,000 \$ 13,000	\$ (1,000.00) \$ 1,000.00 \$ (6,000.00)	-20.00% 8.33% -100.00%
7270 · CornholeTournament 7280 · Board Expenses	\$ - \$ 9,709.73	\$ - \$ 1,151.83	\$ - \$ 5,672.74	\$ - \$ 8,927.34	\$ 10,831.13 \$ 11,483.51	\$ 3,657.67 \$ 10,818.68	\$    2,879.04 \$    9,028.81	\$ 6,000.00 \$ 12,300.00	\$	\$ (6,000.00) \$ (300.00)	-100.00% -2.44% <b>139</b>
											100

7290 · PR & Marketing	\$ 4,336.95	\$ 4,532.96	\$ 2,837.77	\$ 10,646.41	\$ 8,712.56	\$ 17,194.09	\$ 15,675.73	\$ 15,000.00	\$ 18,000	\$ 3,000.00	20.00%
7295 · Fundraising Misc.	\$ -	\$ -	\$ -	<u>\$ -</u>	\$ -	\$ -	\$ 1,574.67	\$ 1,000.00	\$ 1,000	<u>\$ -</u>	0.00%
Total Fundraising Expense	<b>\$ 124,298.35</b>	<b>\$ 119,457.84</b>	<b>\$ 70,220.56</b>	<b>\$ 104,535.59</b>	<b>\$ 160,475.76</b>	<b>\$ 159,286.72</b>	<b>\$ 121,056.80</b>	\$ 160,100.00	\$ 158,800	<b>\$ (1,300.00)</b>	-0.81%
Program Supplies & Expense 7300 · Athletic Expenses											
7310 · Office Supplies	\$ 569.61	460.79	\$ 103.42	\$ 195.07	\$ 229.11	\$ 151.80	\$ 211.21	\$ 200.00	\$ 200	\$-	0.00%
7315 · Contracted Services - Officials	\$ 21,990.12	24,122.95	\$ 4,243.50	\$ 6,064.26	\$ 18,777.99	\$ 16,827.99	\$ 9,314.31	\$ 12,833.00	\$ 15,000	\$2,167.00	16.89%
7320 · Tournament & Association Fees	\$ 9,049.93	13,922.45	\$ 12,406.03	\$ 4,258.00	\$ 16,975.45	\$ 27,363.09	\$ 24,477.91	\$ 16,200.00	\$ 33,850	\$17,650.00	108.95%
7325 · Adult Uniforms/Supplies 7330 · Youth Uniforms	\$ 561.50 \$ 37,532.84	318.08 23,024.60	\$ 770.00 \$ 11,254.09	\$ 394.44 \$ 13,330.45	\$ 944.14 \$ 29,226.07	\$ 1,978.87 \$ 21,069.22	\$ 1,237.40 \$ 28,346.26	\$ 825.00 \$ 23,750.00	\$ 1,350 \$ 32,600 \$ 13,050	\$ 525.00 \$ 8,850.00	63.64% 37.26%
7335 · Youth Supplies	\$ 22,843.85	10,347.06	\$ 6,801.59	\$ 10,028.89	\$ 10,437.98	\$    9,598.94	\$ 12,213.44	\$    9,000.00	\$ 13,050	\$ 4,050.00	45.00%
7340 · Sports Camps	\$ 8,956.67	6,419.07	\$ 3,311.58	\$ 10,074.99	\$ 1,251.99	\$    5,991.76	\$ 15,249.88	\$    4,800.00	\$ 16,350	\$ 11,550.00	240.63%
7345 · Athletic Events	\$ 16,440.73	19,721.73	\$ 2,899.20	\$ 20,946.61	\$ 20,369.01	\$    37,097.17	\$ 45,204.43	\$    34,600.00	\$ 40,000	\$ 5,400.00	15.61%
7350 · Marketing	\$ 1,013.48	1,056.92	\$ 310.42	\$ 834.68	\$ 793.43	\$ 461.41	\$ 22.17	\$ 200.00	\$ -	\$ (200.00)	-100.00%
7360 · Recognition	\$ 1,680.07	953.19	\$ 701.34	\$ 721.37	\$ 546.23	\$ 784.72	\$ 341.36	\$ 700.00	\$ 800	\$ 100.00	14.29%
7365 · Repairs & Maintenance-Athletics	\$ 2,424.79	1,729.70	\$ 592.75	\$ 509.79	\$ 192.12	\$ 191.74	\$ 330.61	\$ 300.00	\$ 400	\$ 100.00	33.33%
7375 · Staff Development/Trainings	\$ 1,416.83	300.39	\$ 206.45	\$ 145.98	\$ 708.21	\$ -	\$ 4,289.45	\$ 4,800.00	\$ 5,100	\$ 300.00	6.25%
7380 · Misc. Expense	\$ 3,651.93	1,679.38	\$ 4,169.84	\$ 2,693.11	\$ 1,853.46	\$ 2,055.62	\$ 2,265.97	\$ 2,400.00	\$ 2,400	\$ -	0.00%
Total Athletic Expenses	\$ 128,132.35	\$ 104,056.31	\$ 47,770.21	\$ 70,197.64	\$ 102,305.19	\$ 123,572.33	\$ 143,504.40	\$ 110,608.00	\$ 161,100	\$ 50,492.00	45.65%
7400 · Program Expenses 7405 - Program Office Supplies 7410 · Dinner Program	\$     2,555.27 \$    148,708.71	\$    1,516.54 \$   149,234.55	\$ 838.10 \$ 55,489.50	\$	\$     2,135.38 \$    46,856.00	\$    1,531.18 \$    51,126.50	\$     1,735.76 \$    73,406.50	\$    2,700.00 \$    63,125.00	\$ 2,700 \$ 107,488	\$ - \$ 44,362.50	0.00% 70.28%
7410 · Diffiner Program 7415 · Snack Program 7420 · Art	\$ 12,200.62 \$ 10,281.10	\$ 9,948.28 \$ 6,772.91	\$ 5,854.86 \$ 5,478.07	\$ 25,415.99 \$ 4,186.29 \$ 6,313.93	\$ 46,836.00 \$ 6,054.49 \$ 4,540.61	\$ 51,126.50 \$ 7,756.64 \$ 10,247.94	\$ 73,406.30 \$ 9,417.40 \$ 9,400.37	\$ 9,750.00 \$ 8,100.00	\$ 107,488 \$ 12,540 \$ 8,100	\$ 44,362.30 \$ 2,790.00 \$ -	28.62% 0.00%
7425 · Education & Learning	\$ 5,076.55	\$ 3,006.13	\$ 6,195.34	\$ 12,060.20	\$ 2,069.42	\$ 1,929.39	\$ 6,334.27	\$ 9,000.00	\$ 17,574	\$ 8,573.76	95.26%
7430 · Games Room	\$ 3,566.31	\$ 2,773.95	\$ 3,158.27	\$ 5,391.16	\$ 1,949.14	\$ 4,858.47	\$ 1,717.96	\$ 5,400.00	\$ 5,400	\$ -	0.00%
7435 · Leadership & Mentorship	\$ 8,293.60	\$ 4,592.88	\$ 1,531.84	\$ 13,696.07	\$ 3,733.92	\$ 22,390.05	\$ 31,687.41	\$ 6,600.00	\$ 8,400	\$ 1,800.00	27.27%
7440 · Nutrition	\$ 3,167.43	\$ 5,623.87	\$ 947.09	\$ 981.77	\$ 975.10	\$ 5,494.29	\$ 7,742.94	\$ 1,800.00	\$ 4,800	\$ 3,000.00	166.67%
7445 · Sports & Fitness	\$ 7,960.27	\$ 3,169.59	\$ 4,059.40	\$ 1,754.09	\$ 1,444.50	\$ 4,685.24	\$ 1,079.85	\$ 5,400.00	\$ 8,100	\$ 2,700.00	50.00%
7450 · Technology	\$ 7,765.43	\$ 1,942.13	\$ 4,677.72	\$ 1,277.62	\$ 5,062.47	\$ 14,607.18	\$ 25,433.30	\$ 5,400.00	\$ 7,200	\$ 1,800.00	33.33%
7455 · Career/College Prep	\$ 3,165.25	\$ 2,622.15	\$ 392.96	\$ 674.76	\$ 2,539.54	\$ 10,057.90	\$ 13,748.18	\$ 5,600.00	\$ 5,600	\$ -	0.00%
7456 · Teen Café	\$ 6,046.82	\$ 5,163.34	\$ 596.53	\$ 110.58	\$-	\$ 289.70	\$ 1,310.62	\$ 1,900.00	\$ 1,900	\$ -	0.00%
7460 · Recognition	\$ 3,902.41	\$ 3,299.95	\$ 2,605.90	\$ 3,651.72	\$2,422.13	\$ 2,841.39	\$ 4,418.01	\$ 7,200.00	\$ 7,200	\$ -	0.00%
7465 · Misc. Programs	\$ 8,098.56	\$ 6,548.55	\$ 1,535.75	\$ 6,206.02	\$4,699.74	\$ 6,731.14	\$ 2,662.19	\$ 10,800.00	\$ 10,800	\$ -	0.00%
7470 · Field Trip 7475 · Club Special Events/Projects	\$ 19,062.56 \$ 4,384.13	\$ 16,598.41 \$ 3,924.73	\$ 329.79 \$ 3,368.82	\$ 3,057.29 \$ 3,718.13	\$ 13,409.04 \$ 4,128.53	\$ 18,610.30 \$ 9,303.54	\$ 21,676.26 \$ 10,941.36	\$ 10,800.00 \$ 22,500.00 \$ 5,710.00	\$ 10,800 \$ 22,500 \$ 5,710	\$ - \$ -	0.00%
7485 · Program Marketing & PR	\$ 2,589.24	\$ 2,731.38	\$ 2,115.27	\$ 4,519.11	\$ 5,443.56	\$ 4,267.88	\$ 3,207.50	\$ 3,600.00	\$ 3,600	\$ -	0.00%
7495 - Club Wear	\$ 2,806.48	\$ 3,047.88	\$ 783.77	\$ 4,978.95	\$ 3,258.94	\$ 4,413.93	\$ 4,681.48	\$ 5,500.00	\$ 5,500	\$ -	0.00%
7496 - Staff Training and Development Total Program Expenses	\$ 2,201.34 \$ 261,832.08	\$ 4,072.39 \$ 236,589.61	\$ 648.95 \$ <b>100,607.93</b>	\$ 402.00 \$ 97,186.89	\$ 1,990.00 \$ 112,712.51	\$ 729.61 \$ <b>181,872.27</b>	\$ 3,010.00 \$ 233,611.36	\$ 4,000.00 \$ <b>184,085.00</b>	\$ 4,000 <b>\$ 249,111</b>	\$	0.00%
7500 · Program Satelitte Site Expenses 7505 · Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,497.40	\$ 602.15	\$ 5,548.69	\$ 1,000.00	\$ 2,000	\$ 1,000.00	100.00%
7510 · Dinner Program	\$ -	\$-	\$-	\$-	\$ 5,132.50	\$ 21,060.25	\$ 26,633.75	\$ 24,375.00	\$ 73,588	\$ 49,212.50	201.90%
7515 · Snack Program	\$ -	\$-	\$-	\$-	\$ 183.34	\$ 622.62	\$ 686.36	\$ 3,450.00	\$ 6,900	\$ 3,450.00	100.00%
7520 · Art	\$ -	\$-	\$-	\$-	\$ 1,128.37	\$ 3,070.56	\$ 2,532.73	\$ 2,750.00	\$ 5,500	\$ 2,750.00	100.00%
7520 · Alt 7525 · Education & Learning 7530 · Games Room	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 1,128.37 \$ 750.58 \$ 1,086.30	\$ 3,070.30 \$ 826.25 \$ 567.08	\$ 7,326.43 \$ 1,846.22	\$ 2,730.00 \$ 1,500.00 \$ 1,500.00	\$ 3,300 \$ 7,775 \$ 3,000	\$ 6,275.00 \$ 1,500.00	418.33% 100.00%
7535 · Leadership & Mentorship 7540 · Nutrition	\$ - \$ -	\$- \$-	\$ - \$ -	\$- \$-	\$ 42.32 \$ 139.93	\$ 3,483.67 \$ 195.54 \$ 1.054.61	\$ 3,480.59 \$ 986.38	\$ 1,550.00 \$ 550.00	\$ 3,100 \$ 1,100	\$ 1,550.00 \$ 550.00	100.00% 100.00%
7545 · Sports & Fitness	\$ -	\$ -	\$ -	\$-	\$ 657.63	\$ 1,054.61	\$ 4,825.08	\$ 1,100.00	\$ 2,200	\$ 1,100.00	100.00%
7550 · Technology	\$ -	\$ -	\$ -	\$-	\$ 45.96	\$ 228.83	\$ 816.36	\$ 1,250.00	\$ 2,500	\$ 1,250.00	100.00%
7560 · Recognition	\$ -	\$ -	\$ -	\$-	\$ 188.30	\$ 1,137.08	\$ 1,763.84	\$ 2,200.00	\$ 4,400	\$ 2,200.00	100.00%
7565 · Misc. Programs	\$ -	\$ -	\$ -	\$ -	\$ 2,099.06	\$ 1,944.73	\$ -	\$ 3,500.00	\$ 2,200	\$ (1,300.00)	-37.14%
7570 · Field Trips	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
7575 · Club Events/Projects	\$-	\$-	\$-	\$-	\$-	\$ 642.89	\$ 873.45	\$ 1,925.00	\$ 3,850	\$ 1,925.00	100.00%
7585 · Program Marketing & PR	\$-	\$-	\$-	\$-	\$544.53	\$ 40.00	\$ (22.00)	\$ 1,100.00	\$ 2,200	\$ 1,100.00	100.00%
7590 · Club Wear	\$-	\$-	\$-	\$-	\$-	\$ 565.26	\$ 907.48	\$ 1,000.00	\$ 1,000	\$ -	0.00%
7595 · Staff Training & Development Total Program Satellite Site Expenses	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ <b>\$ 13,496.22</b>	\$ 147.91 \$ 36,189.43	\$ 700.00 \$ 58,905.36	\$ 500.00 \$ 49,250.00	\$ 1,000 \$ 1,000 \$ 122,313	\$ 500.00 <b>\$ 73,062.50</b>	100.00% 148.35%
7600 Operations- Occupancy Expense 7610 · Building A - Admin & Program											
7611 · Contracted Cleaning & Landscape Service	s \$ 38,772.78	\$ 43,511.15	\$ 27,187.15	\$ 39,164.23	\$ 45,948.83	\$ 46,961.09	\$ 42,330.41	\$ 45,100.00	\$ 44,808	\$ (292.36)	-0.65%
7615 · Electricity	\$ 21,474.95	\$ 20,683.66	\$ 16,064.78	\$ 14,180.65	\$ 23,529.28	\$ 26,615.34	\$ 24,470.90	\$ 21,500.00	\$ 23,650	\$ 2,150.00	10.00%
7620 · Water & Sewer	\$ 14,361.03	\$ 11,905.70	\$ 9,113.87	\$ 11,746.68	\$ 12,205.59	\$ 11,298.46	\$ 13,327.94	\$ 13,500.00	\$ 14,850	\$ 1,350.00	10.00%
7625 · Gas	\$ 5,460.44	\$ 4,907.89	\$ 5,245.18	\$ 9,334.38	\$ 5,831.00	\$ 17,742.87	\$ 8,266.74	\$ 18,000.00	\$ 18,000	\$ -	0.00%
7630 · Garbage	\$ 7,835.67	\$ 8,448.24	\$ 3,414.62	\$ 4,204.62	\$ 4,879.38	\$ 5,560.56	\$ 5,116.12	\$     5,400.00	\$ 5,940	\$	10.00%
7635 · Telephone & Internet	\$ 5,386.94	\$ 6,876.42	\$ 9,354.42	\$ 8,263.42	\$ 8,850.69	\$ 10,352.81	\$ 10,704.55	\$     9,578.52	\$ 10,901		13.81%
7640 · Repairs & Maintenance	\$ 24,035.15	\$ 18,515.23	\$ 18,775.35	\$ 20,573.60	\$ 24,830.56	\$ 28,835.64	\$ 20,669.60	\$    17,000.00	\$ 17,500		2.94%
7645 · Janitorial Supplies	\$ 8,010.06	\$ 4,954.50	\$ 5,061.34	\$ 2,793.50	\$ 2,641.62	\$ 3,539.85	\$ 4,557.09	\$ 4,800.00	\$ 4,800	\$ -	0.00%
Total Building A Admin & Program	\$ 125,337.02	\$ 119,802.79	\$ 94,216.71	\$ <b>110,261.08</b>	\$ 128,716.95	\$ 150,906.62	\$ <b>129,443.35</b>	\$ 134,878.52	\$ 140,449	<b>\$ 5,570.40</b>	
7650 · Building B - Teen Center 7651 · Contracted Cleaning & Landscape Services	\$ 37,980.95	\$ 42,884.40	\$ 29,682.17	\$ 38,082.76	\$ 48,256.11	\$ 46,376.39	\$ 42,000.41	\$ 44,100.00	\$ 44,808	\$ 707.64	1.60%
7655 · Electricity	\$ 20,104.56	\$ 10,815.00	\$ 4,630.92	\$ 7,531.04	\$ 4,921.26	\$ 4,386.34	\$ 4,276.90	\$ 5,775.00	\$ 6,353	\$ 577.50	10.00%
7660 · Water & Sewer	\$ 3,805.46	\$ 4,959.87	\$ 4,225.08	\$ 4,782.28	\$ 5,462.19	\$ 5,222.05	\$ 5,838.00	\$ 6,000.00	\$ 6,600	\$ 600.00	10.00%
7665 · Gas	\$    7,658.29	\$ 4,645.53	\$ 5,709.12	\$ 7,173.40	\$ 6,174.80	\$ 8,258.25	\$ 3,731.68	\$     5,400.00	\$ 5,400	\$ -	0.00%
7670 · Garbage	\$    7,835.66	\$ 8,685.30	\$ 3,414.64	\$ 4,204.64	\$ 4,879.38	\$ 5,385.57	\$ 4,180.21	\$     5,400.00	\$ 5,940	\$ 540.00	10.00%
7675 · Telephone & Internet	\$     -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$      288.00	\$ -	\$ (288.00)	-100.00%
7680 · Maintenance & Repair	\$ 12,123.97	\$ 9,849.21	\$ 23,257.32	\$ 11,990.34	\$ 17,314.90	\$ 26,486.94	\$ 15,499.84	\$ 8,700.00	\$ 9,200	\$     500.00	5.75%
7690 · Janitorial Supplies	\$ 7,332.24	\$ 3,771.18	\$ 4,414.84	\$ 2,188.85	\$ 2,523.65	\$ 3,254.50	\$ 4,291.71	\$ 4,800.00	\$ 4,800	\$      -	0.00%
Total Building B Teen Center 7690 · Satellite Sites	\$ 96,841.13	\$ 85,610.49	\$ 75,334.09	\$ 75,953.31	\$ 89,532.29	\$ 99,370.04	\$ 79,818.75	\$ 80,463.00	<mark>\$ 83,100</mark>	\$ 2,637.14	3.28%
7691 · Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600	\$ -	0.00%
7692 · Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181.32	\$ 1,425.73	\$ 1,200.00	\$ 2,400	\$ 1,200.00	100.00%
7693 · Janitorial Supplies	<u>\$</u> - <b>\$</b> -	<u>\$</u> - <b>\$</b> -	<u>\$</u> - \$-	<u>\$</u> - \$-	<u>\$</u> - \$-	\$ - \$ 1,181.32	\$ 38.94 <b>\$ 1,464.67</b>	\$ 600.00 <b>\$ 2,400.00</b>	\$ 600 <b>\$ 3,600</b>	\$ - <b>\$ 1,200.00</b>	0.00%
Total Operations- Occupancy Expense	\$ 222,178.15	\$ 205,413.28	\$ 169,550.80	\$ 186,214.39	\$ 218,249.24	\$ 251,457.98	\$ 210,726.77	\$ 217,741.52	<mark>\$ 227,149</mark>	\$ 9,407.54	4.32%
7700 · Professional Development 7710 · Board Training 7720 · Staff Training	\$ 1,426.84 \$ 3,107.96	\$ 4,010.68 \$ 1,426.92	\$- \$360.00	\$- \$1,205.00	\$- \$9,649.04	\$    2,452.50 \$   18,731.59	\$    2,503.14 \$    25,743.45	\$     5,000.00 \$    20,000.00	\$	\$- \$-	0.00% 0.00%
Total Professional Development	\$ 4,534.80	\$ 5,437.60	\$ 360.00	\$ 1,205.00	\$ 9,649.04	\$ 21,184.09	\$ 28,246.59	\$ 25,000.00	\$ 25,000	\$ -	0.00%
7900 · Travel 7910 · Fuel & Maintenance	\$ 2,184.83	\$ 3,330.60	\$ 3,711.88	\$ 1,002.03	\$ 2,175.64	\$ 1,038.86	\$ 1,609.05	\$ 1,200.00 \$ 600.00	\$ 1,500 \$ 600	\$ 300.00	25.00%
7920 · Mileage	\$ 181.83	\$ 389.18	\$ -	\$ 121.52	\$ -	\$ -	\$ -	\$ 600.00	\$ 600	\$ -	0.00%
7930 ·Meals & Entertainment	\$ 1,088.36	\$ 197.28	\$ 167.15	\$ 381.50	<u>\$ 883.40</u>	\$ 224.43	<u>\$ 249.86</u>	\$ -	\$ -	\$ -	#DIV/0!
Total Travel	<b>\$ 3,455.02</b>	<b>\$ 3,917.06</b>	<b>\$ 3,879.03</b>	<b>\$ 1,505.05</b>	<b>\$ 3,059.04</b>	<b>\$ 1,263.29</b>	<b>\$ 1,858.91</b>	<b>\$ 1,800.00</b>	<b>\$ 2,100</b>	<b>\$ 300.00</b>	16.67%
8000 · Sales to the Public 8010 · Concessions - Athletic	\$ 8,527.28	\$ 7,226.14	\$ 3,385.59	\$ -	\$ 6,921.54	\$ 13,643.40	\$ 11,068.47	\$ 12,425.00 \$ -	\$ 13,000	\$ 575.00	4.63%
8020 · Party & Birthday Rentals Total Meals & Entertainment 8100 · Dental Expenses	\$ 229.99 \$ <b>8,757.27</b>	\$ 800.00 \$ 8,026.14	\$ - \$ 3,385.59	<u>\$</u> - <b>\$</b> -	\$ - \$ 6,921.54	\$ 47.97 \$ <b>13,691.37</b>	<u>\$</u> - <b>\$11,068.47</b>	\$ - \$ 12,425.00	\$ \$\$\$\$\$	\$ - \$ 575.00	#DIV/0! 4.63%
8110 · Contracted Services	\$ 48,109.00	\$ 38,473.00	\$ 40,500.00	\$ 55,300.00	\$ 50,400.00	\$ 54,160.00	\$ 81,816.00	\$ 98,112.00	\$ 97,776	\$ (336.00)	-0.34%
8120 · Supplies & Equipment	\$ 33,188.46	\$ 22,974.21	\$ (36,785.89)	\$ 11,396.55	\$ 15,138.96	\$ 13,334.76	\$ 17,290.82	\$ 18,000.00	\$ 19,200	\$ 1,200.00	6.67%
8130 · Professional Liability Insurance 8140 · Dental Club Wear 8150 · Staff Training & Development	\$     9,412.15 \$	\$ 16,052.77 \$ -	\$ 15,042.50 \$ -	\$- \$1,089.00	\$ 211.28 \$ -	\$ 3,280.15 \$ 198.34	\$ - \$ - \$ 843.26	\$ 200.00 \$ 600.00	\$ 3,575 \$ 240 \$ 1,000	\$ 40.00 \$ 400.00	20.00% 66.67%
8160 · Recognition	\$ 121.55	\$ 155.60	\$ 136.00	\$ 267.28	\$ 173.93	\$ 55.00	\$ 414.39	\$ 600.00	\$ 600	\$ -	0.00%
8170 · Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270.30	\$ 23,550.00	\$ 24,282.00	\$ 31,400	\$ 7,118.00	29.31%
8200 · In-Kind Expenses	\$ 91,408.66	\$ 77,655.58	\$ 18,892.61	\$ 68,052.83	\$ 65,924.17	\$ 71,298.55	\$ <b>123,914.47</b>	\$ <b>141,794.00</b>	\$ 153,791	\$ 11,997.00	8.46%
8210 · Special Events	\$ 239,228.63	\$ 258,006.01	\$ 195,954.67	\$ 228,633.84	\$ 274,892.15	\$ 337,355.50	\$ 215,671.82	\$ 310,000.00	\$ 339,000	\$ 29,000.00	9.35%
8220 ·Program Supplies & Services	\$ 20,295.15	\$ 15,094.50	\$ 5,335.00	\$ 10,562.47	\$ 2,085.60	\$ 993.00	\$ -	\$ 900.00	\$ 900	\$ -	0.00%
8230 ·Dental Supplies & Services	\$ 4,708.50	\$ 5,172.00	\$ 1,240.00	\$ 7,840.00	\$ 4,920.00	\$ 14,250.00	\$ -	\$ 9,999.96	\$ 18,500	\$ 8,499.96	85.00%
8240 ·Lease Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	#DIV/0!
8250 ·General In-Kind Donation	\$ 28,139.00	\$ 20,254.79	\$ 20,375.00	\$ 13,080.00	\$ 14,040.00	\$ 17,458.20	\$ -	\$ -	\$ -	\$-	#DIV/0!
<b>Total In-Kind Expense</b>	<b>\$ 292,371.28</b>	<b>\$ 298,527.30</b>	<b>\$ 222,904.67</b>	<b>\$ 260,116.31</b>	<b>\$ 295,937.75</b>	\$ <b>370,056.70</b>	<b>\$ 215,671.82</b>	<b>\$ 320,899.96</b>	<b>\$ 358,400</b>	<b>\$37,499.96</b>	11.69%
Other Expenses: 8500 · Gain/Loss on Sale of Assets	\$ 70.57	\$ 1,415.09	\$ 990.13	\$ 14.16	\$ 4,329.67	\$ 3,293.72	\$ 5,654.16	\$ -	\$ -	#REF!	#REF!
8600 · Capital Expenditures 8700 · Off-Site Facility Expenses	\$ 1,250.00		\$ 3,007.03	\$ 1,000.00	\$ -	\$ -	\$ 9,658.04	\$ - \$ 5 496 00	\$ - \$ - \$ 5.496	\$ - \$ -	#DIV/0! #DIV/0!
8705 · Contracted Services	\$ 17,784.35	\$ 6,745.15	\$     5,504.04	\$ 4,686.02	\$     5,667.60	\$ 7,062.60	\$ 12,368.00	\$ 5,496.00	\$ 5,496	\$ -	0.00%
8710 · Electricity	\$ 77.22	\$ -	\$        -	\$ -	\$         -	\$ 1,138.19	\$ 15.31	\$ -	\$ -	\$ -	#DIV/0!
8715 · Water & Sewer	\$ 1,490.11	\$ -	\$       -	\$ -	\$        -	\$ 279.58	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8720 · Gas	\$ -	\$ -	\$ -	\$-	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8725 · Telephone & Internet	\$ 1,515.15	\$ 1,406.83	\$ 693.53	\$1,588.38	\$1,720.18	\$ 1,610.85	\$ 1,665.26	\$ 1,767.84	\$ 1,820	\$ 52.56	2.97%
8730 · Maintenance & Repair	\$ 4,148.83	\$ 808.23	\$ 1,674.58	\$ 32,481.19	\$ 11,712.52	\$ 17,046.48	\$ 10,127.19	\$ 13,248.00	\$ 12,612	\$ (636.00)	-4.80%
8735 · Fire & Security Alarm	\$ 338.00	\$ 557.50	\$ 288.00	\$ 648.00	\$ 668.00	\$ 291.00	\$ 216.00	\$ 300.00	\$ 300	\$ -	0.00%
8745 ·Property Tax	\$ 4,094.84	\$ -	\$ 3,142.65	\$ 6,021.61	\$ 6,212.15	\$ 6,311.68	\$ 5,138.36	\$ -	\$ 5,056	\$ 5,056.19	#DIV/0!
8750 · Property management Fees Total Off-Site Facility Expenses	\$ - \$ 29,448.50	\$	\$ - \$ 11,302.80	\$ - \$ 45,425.20	\$ - \$ 25,980.45	\$ 250.00 \$ <b>33,990.38</b>	\$ - \$ 29,530.12	\$ - \$ 20,811.84	\$ - <b>\$ -</b> <b>\$ 25,285</b>	\$ - \$ 4,472.75	#DIV/0! 21.49%
8800 · Bad Debt Write-Off Expense	\$ 27,462.62	\$     9,900.00	\$ (8,550.00)	\$ 23,602.41	\$	\$    1,400.00	\$ (5,513.62)	\$-	\$-	\$ -	#DIV/0!
8850 · Miscellaneous Expense	\$ 3,788.01	\$       874.17	\$ 473.75	\$ 693.88		\$    1,866.63	\$ (373.82)	\$5,000.00	\$1,200	\$ (3,800.00)	-76.00%
8850 · Miscellaneous Expense 8900 · Depreciation Expense 8950 · Amortization Expense	\$ 3,788.01 \$ 351,205.00	\$ 341,987.90	\$ 4/3.75 \$ 343,058.96 \$ -	\$ 693.88 \$ 371,418.96 \$ -	\$ 1,361.68 \$ 380,144.96 \$ -	\$ 1,866.63 \$ 390,957.06 \$ 4,364.70	\$ (373.82) \$ 361,959.29 \$ -	\$	\$ 1,200 \$ 394,865 \$ -	\$ (3,800.00) \$ -	-76.00% 0.00% #DIV/0!
8900 · Interest Expense	ş -	ş -	ş -	÷ د		Ş 4,304.70	Ŷ	Ŷ		ş -	
Total Other Expenses	\$ - \$ - <b>\$ 413,224.70</b>	\$ - \$ - <b>\$ 363,694.87</b>	\$ - \$ - \$ 350,282.67	\$ - \$ 442,154.61	\$ - \$ 415,634.02	\$ 1,180.90 \$ <b>437,053.39</b>	\$ - \$ 400,914.17	\$ - \$ 420,676.52	\$	\$ - \$ - <b>\$ (24,611.84)</b>	#DIV/0! -5.85%
Total Expense	\$ - \$ - \$ 413,224.70 \$ 3,271,293.19	\$ -	\$ -	\$ -	\$ -	\$ 1,180.90	\$ -	\$ -	÷	\$ - \$ (24,611.84) \$ 492,488.94	#DIV/0!

# **BOYS & GIRLS CLUB OF ALBANY**

(an Oregon not-for-profit corporation)

ANNUAL FINANCIAL REPORT

December 31, 2023 and 2022



# **BOYS & GIRLS CLUB OF ALBANY**

(an Oregon not-for-profit corporation)

### EXECUTIVE COMMITTEE

December 31, 2023

Stephanie King, President

Shawn Rubesh, President Elect

Patty Street, Vice President

Pam Silbernagel, Secretary

Tom Cutsforth, Treasurer

### CHIEF EXECUTIVE OFFICER

John Andersen 1215 Hill Street SE Albany, Oregon 97322

# **BOYS & GIRLS CLUB OF ALBANY**

(an Oregon not-for-profit corporation)

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December 31, 2023 and 2022

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# **FINANCIAL SECTION**



Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors Boys & Girls Club of Albany Albany, Oregon 97322

#### Opinion

We have audited the financial statements of Boys & Girls Club of Albany (an Oregon not-for-profit corporation), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Boys & Girls Club of Albany as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Boys & Girls Club of Albany and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Boys & Girls Club of Albany's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys & Girls Club of Albany's ability to continue as a going concern for one year after the date that the financial statements are issued.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Boys & Girls Club of Albany's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of public support and revenue on page 17 of this report are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Koontz, Blasquez & Associates, P.C.

Blasquez,

Albany, Oregon June 24, 2024

## **BASIC FINANCIAL STATEMENTS**

(an Oregon not-for-profit corporation)

### STATEMENTS OF FINANCIAL POSITION

### December 31, 2023 and 2022

	2023	2022
ASSETS Cash and cash equivalents Accounts receivable Inventory - dental program Investments Restricted assets Investments	\$ 1,167,290 24,900 68,799 2,661,646 1,001,892	\$ 769,557 72,819 68,799 2,172,788 1,253,597
TOTAL CURRENT ASSETS	4,924,527	4,337,560
Right to use lease assets, net of accumulated amortization Property and equipment, net	27,684 8,257,140	- 8,452,579
TOTAL ASSETS	\$ 13,209,351	\$ 12,790,139
LIABILITIES		
Accounts payable Accrued liabilities Unearned revenue	\$ 136,006 97,805 -	\$     67,716 91,705 5,500
Lease payable, current portion	5,863	
TOTAL CURRENT LIABILITIES	239,674	164,921
Lease payable, less current portion	21,357	
TOTAL LIABILITIES	261,031	164,921
NET ASSETS Without donor restrictions Board-designated:		
Capital reserve Operating reserve Undesignated	249,974 1,048,175 <u>10,648,279</u>	254,000 697,000 10,420,621
Total net assets without donor restrictions	11,946,428	11,371,621
With donor restrictions	1,001,892	1,253,597
TOTAL NET ASSETS	12,948,320	12,625,218
TOTAL LIABILITIES AND NET ASSETS	\$ 13,209,351	\$ 12,790,139

(an Oregon not-for-profit corporation)

#### STATEMENTS OF ACTIVITIES

#### For the Years Ended December 31, 2023 and 2022

		2023	
	Without Donor	With Donor	
	Restrictions	Restrictions	Total
REVENUE, GAINS, AND OTHER SUPPORT			
Public support			
City of Albany	\$-	\$ 11,682	\$ 11,682
United Way	-	13,450	13,450
Federal grants	-	93,182	93,182
Grants	-	171,618	171,618
Foundations/trusts	-	1,239,945	1,239,945
Contributions			
Individual contributions	148,081	-	148,081
Business contributions	49,145	-	49,145
Other contributions	17,373	-	17,373
Other contributions - non-cash	32,701	-	32,701
Memberships/board dues	30,489	-	30,489
Capital campaign	240	-	240
Sports programs	363,410	-	363,410
Fundraising	, -		, -
Special events	1,081,843	-	1,081,843
Other contributions - non-cash	337,356	-	337,356
Other revenue	)		,
Building use	14,298	-	14,298
Concessions	29,268	-	29,268
Enrichment programs	-	117,562	117,562
Dental facility income	-	178,540	178,540
Other revenue	56,934	-	56,934
Interest/dividends	182,538	-	182,538
Unrealized gain (loss) on investments	17,537	-	17,537
Net assets released from restrictions	2,077,684	(2,077,684)	-
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	4,438,897	(251,705)	4,187,192
EXPENSES			
Program services	2,468,983	-	2,468,983
Management and general services	741,075	-	741,075
Fundraising	654,032		654,032
TOTAL EXPENSES	3,864,090		3,864,090
CHANGE IN NET ASSETS	574,807	(251,705)	323,102
NET ASSETS AT BEGINNING OF YEAR			
	11,371,621	1,253,597	12,625,218
NET ASSETS AT END OF YEAR	<u>\$ 11,946,428</u>	<u>\$ 1,001,892</u>	<u>\$ 12,948,320</u>

Without Donor	2022 With Donor	
Restrictions	Restrictions	Total
ricotrictions		10101
\$-	\$ 218,995	\$ 218,995
-	14,517	14,517
-	59,172	59,172
-	462,000	462,000
-	1,259,713	1,259,713
200,735	-	200,735
37,709	-	37,709
21,149	-	21,149
44,747	-	44,747
22,563	-	22,563
240	-	240
324,781	-	324,781
1,038,840	-	1,038,840
274,892	-	274,892
8,075	-	8,075
14,855	-	14,855
-	102,063	102,063
-	128,678	128,678
68,253	-	68,253
20,989	-	20,989
(366) <u>2,146,668</u>	- (2,146,668)	(366
4,224,130	98,470	4,322,600
2,034,953	-	2,034,953
599,733	-	599,733
652,805		652,805
3,287,491		3,287,491
936,639	98,470	1,035,109
10,434,982	1,155,127	11,590,109
<u>\$ 11,371,621</u>	<u>\$ 1,253,597</u>	<u>\$ 12,625,218</u>

(an Oregon not-for-profit corporation)

## STATEMENTS OF FUNCTIONAL EXPENSES

#### For the Years Ended December 31, 2023 and 2022

	2023				
		Supporting			
	Program	Management	-		
	Services	and General	Fundraising	Totals	
Salaries	\$ 1,102,952	\$ 395,423	\$ 131,448	\$ 1,629,823	
Payroll taxes	89,048	31,925	10,613	131,586	
Employee benefits	122,683	43,984	14,621	181,288	
Auction	-	-	44,357	44,357	
Auto and travel	-	1,039	-	1,039	
Bad debt write-off	-	-	1,400	1,400	
Board expense	-	-	10,819	10,819	
Celebration of Trees	-	-	33,499	33,499	
Concessions	13,643	-	-	13,643	
Dental program	85,548	-	-	85,548	
Depreciation	393,210	-	-	393,210	
Amortization	4,365	-	-	4,365	
Enrichment programs	218,138	-	-	218,138	
Insurance	-	70,210	-	70,210	
Meals and entertainment	-	-	224	224	
Other fundraising expenses	-	-	405,568	405,568	
Sports programs	123,573	-	-	123,573	
Professional development	14,405	5,296	1,483	21,184	
Professional services	-	105,696	, -	105,696	
Repairs and maintenance	55,323	, -	-	55,323	
Supplies	993	6,794	-	7,787	
Utilities	189,340	-	-	189,340	
Other expenses	55,762	80,708		136,470	
Totals	<u>\$ 2,468,983</u>	\$ 741,075	\$ 654,032	\$ 3,864,090	

			20	022		
Supporting Services						
	Program Services	Management and General		Fundraising		 Totals
\$	912,481 77,361 100,943 - - - - 6,922 70,844 380,145 - 126,208	\$	319,208 27,063 35,313 - 2,176 - - - - - - - - - 45,126	\$	170,898 14,489 18,905 78,727 - 3,817 11,484 27,785 - - - - - - - -	\$ 1,402,587 118,913 155,161 78,727 2,176 3,817 11,484 27,785 6,922 70,844 380,145 - 126,208 45,126
	- 102,304 1,205 - 42,145 2,086 170,938 41,371		- - 89,357 - 5,166 - 76,324		883 317,373 - 8,444 - - - - - -	 883 317,373 102,304 9,649 89,357 42,145 7,252 170,938 117,695
\$	2,034,953	\$	599,733	\$	652,805	\$ 3,287,491

(an Oregon not-for-profit corporation)

### STATEMENTS OF CASH FLOWS

## For the Years Ended December 31, 2023 and 2022

	 2023	 2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 323,102	\$ 1,035,109
Adjustments to reconcile change in net assets to net cash		
provided (used) by operating activities:		
Depreciation	393,210	380,145
Unrealized (gain) loss on investments	(17,537)	366
(Increase) decrease in:		
Accounts and notes receivable	47,919	(18,411)
Inventory	-	(2,982)
Right to use lease asset	(27,684)	-
Increase (decrease) in:		
Accounts payable	68,290	31,419
Accrued liabilities	6,100	20,088
Unearned revenue	(5,500)	-
Lease liabilities	 27,220	 -
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 815,120	 1,445,734
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(197,771)	(605,509)
Sale of investments	3,426,385	1,861,138
Purchase of investments	 (3,646,001)	 (3,426,751)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	 (417,387)	 (2,171,122)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	397,733	(725,388)
BEGINNING CASH AND CASH EQUIVALENTS	 769,557	 1,494,945
ENDING CASH AND CASH EQUIVALENTS	\$ 1,167,290	\$ 769,557
SUPPLEMENTAL DISCLOSURES Interest paid Income taxes	\$ 1,181 -	\$ -

## NOTES TO BASIC FINANCIAL STATEMENTS

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Organization and Nature of Activities

Boys & Girls Club of Albany (an Oregon not-for-profit corporation) provides activities for the youth of the Albany area including training in leadership and group participation. The Organization also provides a facility where youth may come and participate in non-supervised activities ranging from table tennis to basketball and soccer. The Organization also provides athletic teams and competitions among teams within the Albany area. Boys & Girls Club of Albany is a member of the National Boys Club Association and pays dues annually.

#### B. Income Taxes

Boys & Girls Club of Albany is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, effective February 1, 1957. Therefore, no provision for income taxes has been made. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The Organization's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740. FASB ASC 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing in the financial statements tax positions taken or expected to be taken on a tax return, including positions that the Organization is exempt from income taxes or not subject to income taxes on unrelated business income. The Organization presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits.

#### C. Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide for Not-for-Profit Organizations (the Guide). FASB ASC 958-205 was effective January 1, 2018.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### December 31, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### C. Basis of Presentation (Continued)

Under the provisions of the Guide, net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

<u>Net assets without donor restrictions</u>: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

<u>Net assets with donor restrictions</u>: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Boys & Girls Club of Albany records its revenues and expenses using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

#### D. Revenue Recognition

#### 1. Government Grants and Contracts

In accordance with FASB ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, grants awarded by federal agencies or passed through to Boys & Girls Club of Albany from another donor that received funding from the United States federal government are generally considered nonreciprocal transactions, restricted by the awarding agency for certain purposes. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

#### 2. Contributions

In accordance with FASB ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair values at the date of donation.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### D. Revenue Recognition (Continued)

#### 3. Contracts with Customers

In accordance with FASB ASC 958-606, *Not-for-Profit Entities – Revenue from Contracts with Customers,* Boys & Girls Club of Albany recognizes revenue when it satisfies a performance obligation by transferring a promised good to, or performing a service for, a customer. The amount of revenue recognized reflects consideration that the Organization expects to receive in exchange for satisfying distinct performance obligations. If a performance obligation does not meet the criteria to be considered distinct, the Organization combines it with other performance obligations until a distinct bundle of goods or services exists. Performance obligations are satisfied over time as the obligations are completed, and related revenue is recognized as services are rendered. Membership dues and service fees are recognized when received.

#### E. Refundable Donor Advances

A transfer of assets (i.e., cash received) that is related to a conditional contribution is accounted for as a refundable donor advance in accounts payable and accrued expenses in the accompanying statement of financial position until the conditions have been substantially met or explicitly waived by the donor.

#### F. Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant accounting estimates reflected in the Organization's financial statements include depreciable lives and salvage values of capital assets. Accordingly, actual results could differ from those estimates.

#### G. Cash and Cash Equivalents

Boys & Girls Club of Albany considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

#### H. Investments

The Organization has adopted FASB ASC 958-320, *Accounting for Investments in Debt and Equity Securities Held by Not-for-Profit Organizations,* under which, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values on the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment earnings and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized. Donated assets are recorded at fair value at the date of donation. Investment returns are reported net of investment fees.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### December 31, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### I. Accounts and Pledges Receivable

Receivables consist mainly of contributions, pledges, and sponsorships. The Organization records the revenue and receivable when a pledge or commitment is made. The Organization uses the direct write-off method as management has determined that it approximates accounting principles generally accepted in the United States of America.

#### J. Inventories

Inventories consist of consumable supplies used for the dental clinic. They are stated at the lower of cost or market.

#### K. Right to Use Assets

The Organization has recorded right to use lease assets in accordance with FASB Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the terms of the related leases.

#### L. Property and Equipment

Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as support at their estimated fair values and are capitalized. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated lives of the assets. The Organization capitalizes all assets valued at \$2,500 or more for individual items, or \$10,000 or more for items purchased in bulk.

#### M. Fair Values of Financial Instruments

The carrying amounts of cash, cash equivalents, and short-term investments, if any, in the statements of financial position approximate fair value due to the short maturities of those instruments.

#### N. Donated Support

The Organization records contributed professional services and materials at their estimated fair values on the date of receipt. Contributed services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not received through donation. The amounts reflected in the accompanying financial statements as donated services and supplies are offset by like amounts included in expenses.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### December 31, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **O. Functional Allocation of Expenses**

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### P. Advertising Costs

The Organization uses advertising to promote its programs among the audience it serves. Costs associated with advertising and marketing are expensed in the year incurred. Advertising costs for the years ended December 31, 2023 and 2022 were \$0.

#### NOTE 2 – CASH AND CASH EQUIVALENTS

Cash balances for the years ended December 31, 2023 and 2022 consisted of the following:

	2023		2022	
Petty cash Checking accounts Money market accounts		300 483,610 683,380	\$	300 763,295 5,962
Total cash and cash equivalents	<u>\$ 1,</u>	167,290	\$	769,557

#### **NOTE 3 – INVESTMENTS**

The following schedule summarizes the investment return on the statement of activities for the years ended December 31, 2023 and 2022:

	 2023		2022	
Investment earnings	\$ 182,538	\$	20,989	

Investments as of December 31, 2023 and 2022 are summarized as follows:

	20	23	2022		
	Cost	Cost Fair Value		Fair Value	
Certificates of deposit					
Without restriction	\$ 2,645,089	\$ 2,661,646	\$ 2,173,924	\$ 2,172,788	
Restricted	1,001,892	1,001,892	1,253,597	1,253,597	
Total Investments	<u>\$ 3,646,981</u>	<u>\$ 3,663,538</u>	<u>\$ 3,427,521</u>	<u>\$ 3,426,385</u>	

Investments consist entirely of certificates of deposit with contracted maturities within one year. These investments are presented at fair market value using quoted market prices (Level 1 inputs).

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### December 31, 2023 and 2022

#### **NOTE 4 – ACCOUNTS RECEIVABLE**

Accounts receivable for the years ended December 31, 2023, 2022, and 2021 consisted of the following:

	2023		 2022		2021
Unrestricted accounts receivable Auction purchases Other receivables	\$	- 24,900	\$ 243 72,576	\$	5,200 49,208
Total unrestricted accounts receivable	<u>\$</u>	24,900	\$ 72,819	\$	54,408

#### NOTE 5 – RIGHT TO USE LEASE ASSETS

The Organization has recorded a right to use lease asset for equipment. The related lease is discussed in Note 7. The right to use lease asset is amortized on a straight-line basis over the terms of the related lease.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Right to use assets Leased equipment Copier 2023	\$-	\$ 32,049	\$-	\$ 32,049
Less accumulated amortization for Leased equipment Copier 2023		(4,365)	<u> </u>	(4,365)
Total right to use assets being amortized, net	<u>\$ -</u>	\$ 27,684	<u>\$ -</u>	\$ 27,684

#### **NOTE 6 – PROPERTY AND EQUIPMENT**

At December 31, 2023 and 2022, property and equipment consisted of the following:

	2023	2022
Land	\$ 1,086,962	\$ 1,058,662
Construction in progress	72,930	-
Buildings	11,825,938	11,771,033
Equipment	888,649	930,472
	13,874,479	13,760,167
Less accumulated depreciation	(5,617,339)	(5,307,588)
Net property and equipment	<u>\$ 8,257,140</u>	<u>\$ 8,452,579</u>

Depreciation expense for the years ended December 31, 2023 and 2022 amounted to \$393,210 and \$380,145, respectively.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2023 and 2022

#### **NOTE 7 – LONG-TERM LIABILITIES**

#### A. Lease Payable

On March 21, 2023, the Organization entered into a contract to lease a copier for five years with monthly payments of \$595. Variable payments consist of \$0.0125 per copy over 8,400 black and white images, \$0.025 per copy over 1,600 HP black and white images, and \$0.07 per copy over 1,000 color images. The lease liability is measured at an implied discount rate of 5.33%. As a result of the lease, the Organization has recorded a right to use lease asset with a net book value of \$27,684. The right to use lease asset is discussed in more detail in Note 5.

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease payable Copier 2023	5.33%	\$32,049	<u>\$ -</u>	\$32,049	<u>\$ 4,829</u>	\$27,220	<u>\$ 5,863</u>

Future lease payments are as follows:

	Lease							
Year Ending June 30	Pr	incipal	Ir	nterest		Total		
2024	\$	5,863	\$	1,277	\$	7,140		
2025		6,183		957		7,140		
2026		6,520		619		7,139		
2027		6,877		263		7,140		
2028		1,777		8		1,785		
	\$	27,220	\$	3,124	\$	30,344		

#### NOTE 8 – DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution plan (IRS Section 403(b)) covering all employees with at least two years of service. The Organization makes contributions to the plan each year equal to 4% of all participants' compensation. Total expense related to the plan for the years ended December 31, 2023 and 2022 amounted to \$35,605 and \$31,770, respectively.

#### **NOTE 9 – CONTRIBUTED PROFESSIONAL SERVICES**

The Organization recognizes contribution revenue for certain services received at the fair value of those services. Those services include:

		2023		2022	
Dental clinic IT services	\$	14,250 17,378	\$	4,920 13,080	
Total	<u>\$</u>	31,628	\$	18,000	

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(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2023 and 2022

#### NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS

Donor-restricted net assets consist of amounts for the following purposes:

	2023		2022	
Dental facility	\$	194,083	\$	135,245
Athletics		5,000		-
Capital improvements		-		360,840
Kinder Park Shed project		15,000		15,000
Ron Loney Campus		440,502		419,871
Satellite site		347,307		322,641
Total	\$	1,001,892	\$	1,253,597

#### NOTE 11 – NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization's board of directors has chosen to designate a portion of unrestricted net assets for capital and operating reserves. Capital reserve funds are to be used to purchase capital assets, building improvements, and other capital asset needs. Operating reserve funds are to be used for board-designated and board-approved continuing operation purposes.

#### **NOTE 12 – LIQUIDITY**

Boys & Girls Club of Albany's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	2023	2022		
Cash and cash equivalents Accounts receivable, net Inventory	\$ 1,167,290 24,900 <u>68,799</u>	\$	769,557 72,819 68,799	
Total	<u>\$ 1,260,989</u>	\$	911,175	

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

Boys & Girls Club of Albany has not formally adopted a liquidity management policy.

#### NOTE 13 – CONCENTRATION OF CREDIT RISK

The Organization maintains bank accounts at several financial institutions, for which deposits are insured up to \$250,000 per institution by the Federal Deposit Insurance Corporation (FDIC). On December 31, 2023, the Organization's deposits were fully insured by the FDIC.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### December 31, 2023 and 2022

#### **NOTE 14 – RELATED PARTY TRANSACTIONS**

The Organization has various board members who are also board members of the Boys & Girls Club of Albany Foundation. The Foundation works to enhance the programs, facilities, and financing of Boys & Girls Club of Albany.

During the year ended December 31, 2023, the Organization received a \$300,620 contribution from the Boys & Girls Club of Albany Foundation.

#### NOTE 15 – NEW PRONOUNCEMENTS

The Financial Accounting Standards Board (FASB) has issued the following pronouncement that has a future effective date that will impact future financial presentations. Management has not currently determined what impact implementation of the following statement will have on future financial statements.

FASB ASU No. 2021-08, *Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers* will be effective for the Organization beginning with its fiscal year ending December 31, 2024. This update requires entities to apply Topic 606 to recognize and measure contract assets and contract liabilities in a business combination.

#### NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 24, 2024, which was the date that the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

(an Oregon not-for-profit corporation)

### SCHEDULES OF PUBLIC SUPPORT AND REVENUE

## For the Years Ended December 31, 2023 and 2022

	2023	2022
Public support Local grants	\$ 11	682 \$ 218,995
United Way		450 14,517
Grants		800 521,172
Boys & Girls Club Foundation		620 309,199
Other foundations	939	325 950,514
Contributions		839 259,833
Non-cash/in-kind contributions	32	701 44,747
Memberships	30	489 22,563
Total public support	1,807	906 2,341,540
Sports programs		
Basketball	104	556 91,619
Cross country		- 540
Soccer		266 83,879
Softball		191 7,810
Sports camps		674 14,805
T-ball/pitching machine		784 16,080
Track		773 2,458
Volleyball		636 61,376
Other athletic program services	47	530 46,214
Total sports programs	363	410 324,781
Fundraising events		
Annual auction		822 559,355
Celebration of Trees		002 365,722
Corn hole		762 14,382
Golf tournament		800 34,510
Hoop Jam		907 43,435
Partnership luncheon		260 10,050
Non-cash/in-kind contributions		356 274,892
Other fundraising	7	290 11,386
Total fundraising events	1,419	199 1,313,732
Other revenue		
Building use	14	298 8,075
Concessions	29	268 14,855
Enrichment programs	117	562 102,063
Dental facility income	178	
Other revenue	56	934 68,253
Unrealized gain (loss) on investments		537 (366)
Interest/dividends	182	538 20,989
Total other revenue	596	677 342,547
Total	<u>\$ 4,187</u>	192 \$ 4,322,600

See independent auditor's report.

## Boys & Girls Club of Albany

Board Member	Start Date	Term	Years on Board	Current Employment	Committee	Executive Position
1 Borde, Gale	Jan-91	2024	34	Carcraft Auto Appearance/Tom Tom Deli/Chevron	Athletics	
2 Condrea, Abel	Sep-22	2025	2	Edward Jones	Finance	Treasurer (June-2026)
3 Cordle, Mindy	Sep-22	2025	2	Cordle Construction	Operations	
4 Cutsforth, Tom	Jan-91	2024	34	Retired	Finance, Executive	Treasurer (Jan-June)
5 Draper, Bill	Jan-01	2024	24	Oregon State University	Executive, Athletics	
6 Grossman, Barb	Sep-90	2024	35	Retired	Program, Executive, Events	
7 Hagerty, Stephanie	Mar-21	2024	4	Samaritan Cancer Resource Center	Program, Dental	
8 Harpole, Connie	Nov-93	2024	32	Oregon Fishing Club	Executive, Program	Secretary (Jan - June)
9 Harris, Matthew	Jan-24	2026	0	Arauco	Athletics, Operations	
0 Headrick, Lorri	Apr-19	2024	6	Tradewinds Transportation	Program	
1 Hesseltine, Molly	Sep-22	2025	2	Knife River	Athletics	
2 Jenks, Leslie	Mar-21	2024	4	Retired	Program	
3 King, Stephanie	Apr-16	2025	9	Midway Plumbing	Executive, Events	President (2022-June)
4 Knowles, Sean	Jun-15	2026	10	Albany Box Company	Operations	
5 Kolen, Renee	Jan-24	2026	0	Retired	Finance	
6 Koos, Stacy	Jan-24	2026	0	Summit Bank	Finance	
7 Liles, Tracy	Jul-19	2024	6	People's Bank	Program, Events	
8 MacHugh, Bill	May-99	2024	26	Realty One	Operations	
9 McKay, Carrie	Jan-88	2024	36	Retired	Program, Athletics	
0 Meeker, Arthur	Nov-16	2026	8	Xtreme Grafx	Marketing, Resource	
1 Minnick, Tami	Apr-19	2024	6	Sheet Metal Solutions	Operations, Events	
2 Pascone, John	Jan-04	2026	21	Linn Economic Development Group	Finance, Operations	
3 Peaslee, Amanda	Jan-24	2026	0	Wheeler Family Office	Program, Events	
4 Perlenfein, Brian	Nov-16	2025	8	B&R Auto	Athletics	
5 Perlenfein, Steve	Jan-93	2026	32	AA Tow/Main Auto/Valley Overhead		
6 Price, Amy	Apr-19	2024	6	Coldwell Banker Valley Broker	Operations, Events	
7 Pyburn, Samantha	Jan-24	2026	0	Jordan Jewelers	Resource Development, Events	
8 Reid, Tim	Sep-00	2026	24	Reid Veterinary	Resource, Athletics	
9 Rice, Lisa	Jun-15	2026	10	Mortgage Express	Athletics	
0 Rubesh, Shawn	Jun-15	2025	10	Axis Electric	Executive, Operations	President (July-2026)
1 Scariano, Chris	Sep-06	2026	23	Edward Jones	Resource	
2 Silbernagel, Pam	96-99	2026	25	Retired	Finance, Resource, Events	
3 Stellmacher, Barb	May-97	2026	28	Stellmacher Farms	Resource	
4 Still, Andrea	Nov-16	2025	8	AK Carpet	Resource, Events, Executive	President Elect (July-2026)
5 Street, Patty	May-97	2026	28	Retired	Resource, Events, Executive	Secretary (July-2026)
6 Vogt, Gordon	Jan-16	2026	9	Vogt Insurance	Resource	
7 Walls, Evonne	Jan-13	2026	12	Samaritan Health	Executive, Marketing	
8 Weaver, Andy	Apr-16	2026	9	Weaver Seed	Program, Events, Resource	167



## EXHIBIT A: APPLICATION

(Note: Prior to completing the application materials, please thoroughly review the RFA regarding applicant eligibility, eligible CDBG activities, and CDBG requirements.)

## 1. Applicant Information

Applicant (organization name): Albany Partnership for Housing and Community Development

Contact Person: Sharon Konopa Email: Sharon@aphcd.org

Mailing Address: 2078 6<sup>th</sup> Ave SE Albany OR 97321

Phone #: <u>541-926-5451</u> Agency website: <u>www.aphcd.org</u>

UEI #\*:\_\_\_\_\_EIN: #<u>94-3141548</u>

(Unique entity identifier number is required. Get one at sam.gov)

Organization Mission Statement:

# Neighbors Creating Neighborhoods, Stability, and Hope.

## 2. Proposal Summary

<u>Activity/Program Name</u>: APHCD Rehabilitation Projects <u>Activity Location</u>: 215 21<sup>st</sup> St SE, 1680-2 Oak St. SE, & 1700 Periwinkle Place <u>Proposal Summary</u>: *Provide a summary of the proposed activity and anticipated outcomes*. **See attached applications and cover letter.** 

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING RQUESTED:					
CDBG Funding Request	\$	SB: \$50,998 + PW: \$26,521 + LS: \$52,481 = \$130,000			
Leveraged Funds/Resources		\$19,676			
Total Activity Budget \$		\$149,676			



## 3. CDBG Application Narrative

Provide the information requested below (a separate document is permitted) making sure the narrative corresponds to the numbers provided so the required information can be easily found to ensure a complete application. If the question does not apply to the proposed project write N/A.

Activity Description

- 1. Select and explain which priorities in Albany's 2023-2027 Consolidated Plan will be addressed by the activity.
  - $\boxtimes$  Support affordable housing in Albany.
  - ⊠ Reduce homelessness.
  - $\Box$  Increase availability of needed services for low- and moderate-income residents.
  - $\hfill\square$  Expand economic opportunities for low- and moderate-income residents.
  - Strengthen and revitalize low- and moderate-income neighborhoods.
- 2. Describe the community need that will be addressed by the proposed activity. Provide statistics or evidence to document the activity need. To preserve Albany's low-income properties and provide cooling centers due to state requirements for rental properties.
- 3. Explain how the activity is an effective strategy to address the identified gap in needs.
  - The "Lifeskills" Oak Street (LS/Oak) duplex fills a gap that is highly needed in the community to house the homeless who need supportive services. Once a resident can sustain their housing, they are able to move towards permanent housing. Not all tenants succeed and sometimes move back to live in their shared housing.
  - Songbird Village (SB) and Periwinkle (PW) apartments provide housing for tenants who are ready to move towards a self-reliant living. See attached cover letter for more.
- 4. Please specify which CDBG National Objective(s) will be satisfied by the proposed activity.
  - Benefits low/moderate income individuals or households;
  - $\hfill\square$  Addresses the prevention or elimination of slums or blight; or
  - □ Meets a particularly urgent community development need (only used for major disasters).
- 5. Explain how the project will promote inclusiveness and how the agency embraces and demonstrates diversity within the organization. **Include your agency's nondiscrimination policy for employees and clients as an attachment.** For faith-based organizations, explain how your agency will ensure CDBG funded activities are separate from explicitly religious activities such as worship, study of religious text, or evangelizing. All of APHCD properties serve a diverse population. Also, many tenants are disabled and/or under mental health management. APHCD fully complies with Fair Housing Laws and are under OHCS annual compliance review. Attachment -Aa.
- 6. Does your agency have bilingual staff and provide program information in Spanish or offer translation? Currently no one on staff is bilingual, but translation is readily available at all properties.



Benefit to low-income Albany residents See Exhibit A1 and A1 Attachments for each property.

7. Who and how many will benefit from activity (estimate # of people, describe clients)?
 <u>SB: 136; PW: 66; LS/Oak: 9</u> individuals or <u>SB: 48; PW 32; LS/Oak: 2</u> households (for housing

rehab projects).

see att.% extremely low income (below 30% AMI)see att.% low income (30-50% AMI)see att.% moderate income (50-80% AMI)see att.% presumed benefit\*

\*presumed benefit populations include survivors of domestic violence, children who have experienced abuse, elderly, people with severe disabilities, people who are experiencing homelessness, adults who are illiterate, people living with AIDS, and migrant farmworkers. Description:

8. Please describe the general accomplishments you intend to achieve with this activity. To preserve one of Albany's non-profit low-income housing provider's properties and for community room cooling centers.

Scope of Work- Readiness to proceed

9. Provide a **DRAFT SCOPE OF WORK** that outlines details about the proposed activity including a schedule of the actions or tasks that will be taken to address the identified need and achieve anticipated performance measures and outcomes, and the staff or position responsible for the task.

Task	Staff	Timeline (Q1, Q2, Q3, Q4, ongoing)
Songbird Roof	Sharon Konopa	Q1 – July-September 2025
Songbird HVAC	Sharon Konopa	Q1 – July-September 2025
Oak Siding	Sharon Konopa	Q1 – July-September 2025
Oak A/C	Sharon Konopa	Q1 – July-September 2025
Periwinkle Roof	Sharon Konopa	Q1 – July-September 2025
Periwinkle HVAC	Sharon Konopa	Q1 – July-September 2025

Project Feasibility – Readiness to proceed

- 10. Please describe your readiness to proceed, including whether land use or other issues are resolved and whether your organization has the administrative capacity to complete the proposed project within the program year. Yes, we have the capacity and there are no problems with our readiness. However, timing is subject to the vendors' availability.
- 11. Does your agency have any remaining CDBG funding from prior years that may result in delays or challenges expending future CDBG funding? No



#### Organizational Experience and Activity Sustainability

- 12. Describe your experience and success conducting similar projects, use of federal or CDBG funds. APHCD has experience in complying with previously received CDBG funds for Parkrose. APHCD has overseen rehab contracts up to \$800,000.
- 13. If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved. None
- 14. Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects. APHCD has administered years of contracts with vendors and capital improvements. Parkrose received CDBG funds in 2017 and vendor wages were reported weekly.
- 15. Identify any other agencies or partners for this activity/project and define the roles and responsibilities of these partners. None
- 16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)? Will consider if partially funded and for which activity/project.

#### <u>Financial</u>

17. Why are CDBG funds the best fit/source? Are there other sources of funding for this activity? APHCD cannot charge a fee for use of the community rooms due to state requirements. We have no other cost recovery funds for capital improvements, except tenant rents. With state requirements for cooling centers, our Songbird HVAC system is 25 years old and Periwinkle's community room and Oak have no A/C system.



## 4. Proposed Activity Budgets

Provide the activity budget describing total cost, cost per task, existing (secured) project funds and unfunded costs. (DO NOT PROVIDE THE FULL AGENCY BUDGET HERE JUST THE ACTIVITY BUDGET.) Provide any and all source(s) of funding. This would include other Federal and State grants and loans, monetary donations, in-kind contributions, volunteer labor, donation of materials and supplies, etc. **Use the template provided below or your own as long as the same information is provided.** 

Activity/Project Budget Su	ımmary (See 24 (	CFR 570 Subpa	art J)		
Estimated Total Cost of Activity: SB: \$56,674; PW: \$30,521; LS/Oak: \$62,481 = \$149,676					
CDBG Funding Requested for Activity:	y: \$130,000				
Total Number of People/ <b>Households</b> Served:	SB: 48; PW 32;	LS/Oak: 2			
Total Cost per Person/Household:	SB: \$1,181; PW: \$954; LS/Oak: \$31,240				
Total CDBG Cost per Person/Unit					
Describe Source of Other Funds:	of Other Funds: Amount Amount Secured			Amount Tentative	
Federal:	0				
State:	0				
Local:	0				
Donations/Private:	0				
Grants:	0				
Loans:	0				
Activity Budget Detai	l (Non-Developm	ent Activities)			
Specific Cost Item/Description	CDBG Amount Requested	Other Funds Amount	Total Amount CDBG + Other Sources		
Songbird Roof	\$25,288	\$5676	\$30,9	964	
Songbird HVAC	\$25,710		\$25,7	710	
Oak Siding	\$35,261	\$10,000	\$45,2	261	
Oak A/C	\$17,220		\$17,220		
Periwinkle Roof	\$17,631	\$4000	\$21,631		
Periwinkle A/C	\$8890		\$889	0	
Total	\$130,000	\$19,676	\$149,676		



## 5. Staff Experience and Qualifications

Identify the names of staff or contractors participating in the proposed program or activity, their role, experience they have in this role, their title, and the expected FTE on the project. **Include in an attachment resumes for key personnel anticipated to work on the proposed program, project, or activity**. Please make sure to identify the person responsible for collecting program performance data and preparing the quarterly reports for the City.

Experience and Qualifications
Sharon has overseen all capital improvement projects for APHCD for the past eight years. She oversees the operations of
the organization.
Sara has been employed with APHCD the past eleven years. She administers state compliance requirements and manages
properties.



Albany Partnership for Housing and Community Development (APHCD) is a non-profit community development corporation formed in 1991 to provide housing for low-income individuals and households. The need for low-income rental housing was a strategy identified by Albany's former city manager and community development director. The City of Albany has continually supported APHCD's properties through property tax exemption, except for one property. Tax exemption has been essential in keeping the tenant rents low. The majority of APHCD's tenants do not hold a housing voucher. The rents are very affordable for tenants' income of social security or disability benefits.

100% of APHCD's revenues are from rents. APHCD has been a self-supporting non-profit without the need for grants to support operations, except certain capital projects are too high for the rents to support, mostly the community rooms. The community rooms are used frequently by tenants and outside organizations. We have attempted several times with Oregon Housing and Community Services (OHCS) to allow us to charge a fee for room usage to support capital improvements, with no luck at all. Once a new housing project is funded by the state, they have declarations set for the life of the property. APHCD cannot even charge for paper products or replacement for tables and chairs. The only source of funds to replace the roof or HVAC system is to raise the tenants' rents. As a non-profit, we are very sensitive to our tenants' incomes for them to retain their housing.

**Request Priority 1:** Songbird Village's 48 units do not have individual air conditioning systems, except some tenants have portable window units. The community room has been available for a cooling center during heat waves but has a 25-year-old HVAC system. Also, the roof is 25 years old. CDBG funds would preserve the community building, plus preserve the community room for a cooling center.

**Request Priority 2:** Periwinkle Place has a 30-year-old roof over two upper floor apartments and a community building. This community room has an aging furnace and no A/C. All 30 manufactured homes have aging A/C units, and the two upper floor apartments have no A/C. Replacing this aging heating system with an A/C unit will provide a cooling center for the tenants.

**Request Priority 3:** Oak Street is in partnership with Linn County Mental Health's clients who were previously homeless. The duplex's siding is the old press board siding and needs to be replaced. The existing siding looks blighted. The furnaces were replaced when Community Service Consortium renovated the duplex in 2010, but there was no A/C installed. The only window in the living room of each unit is a large, fixed window, so a portable unit will not work. This room is used as the common area. The tenants are sensitive and providing a comfortable place for tenants to live supports these individuals living in a shared environment and for the LCMH staff to provide their daily service.

The majority of APHCD's tenants' were previously homeless or in shared housing. APHCD's waiting list for all properties are very long and our tenants are grateful for having housing they can afford.

Also, APHCD's supportive services are vital in assisting tenants to retain their housing and they are self-supporting through rental incomes. Albany only has a few non-profit housing providers that truly provide housing for extremely low-income residents. It is important for our city to make sure they are supporting our local non-profits.

Thank you, Community Development Commission, for your consideration,

Sharon Konopa

Board President, APHCD

#### PRIORITY 1 PROJECT: SONGBIRD VILLAGE

#### Exhibit A1: Application Supplement for Rehabilitation Activities

Albany Partnership for Housing and Community Development-APHCD Property: Songbird Village Apartments Project: Roof replacement and HVAC system for the Community Room.

- 1) Property address-215 21st SE
- <u>Current use of the property</u>-48 multi-dwelling units and community building built in 2000–Lowincome tax credit property under annual compliance review with Oregon Housing and Community Services.
- 3) <u>Condition of site</u>- all 13 multi-dwelling buildings had complete envelope rehab from 2017-2022, including roofs, gutters, siding, windows, doors and stairs with total investment of \$1.3 million, consisting of grants and a loan. The community room has no other funding source for rehab other than raising the tenant rents to pay for improvements. OHCS will not allow a fee for usage of the community room, so there are no other funding sources for capital improvements. The current roof and HVAC system are 25 years old and failing. The Community Room is utilized as a cooling center during heat waves. None of the 48 apartments have air-conditioning systems.

#### 3a)- Total project cost- \$56,674.00

3b)- <u>Square area of building and land area</u>- Community Building is one of fourteen buildings on 3.79 acres. 20% of the acreage are non-buildable protected wetlands. The community building is 1513 sq ft. and consists of 821 sq ft. community room with a small kitchen, two office spaces, laundry room and outdoor covered patio-238 sq ft.

3c)- <u>Date of building</u>-The community room was built in the year 2000 and many individuals, families and children use the space for activities and parties. Community meetings have been held in the building, including Adult Service Team meetings.

3d)- <u>Description of work</u>-Bid proposals with the scope of work (Exh. A1 attachment 1)

3e)- <u>Mechanism for housing affordability</u>- Songbird Village is under annual compliance review with Oregon Housing and Community Services and must stay affordable **until Sept. 30, 2059**. Compliance reviews consist of annual tenant certifications, asset management, physical inspections, resident services, financial compliance and capital improvements. Songbird Village must provide Resident Services through 2059. Resident Services require an updated annual plan and an Affirmative Fair Housing Marketing Plan submitted to OHCS. OHCS charges a fee for annual compliance reviews. (note: more info stated in APHCD History of Properties Flier)

3f)- <u>Number of low- and moderate-income units.</u> Songbird Village are all Low-Income Housing Tax Credit units, mixed with HOME funded units. Rents cannot exceed the 50-60% median income. LIHTC expired for the 40% HOME units, about 20 households currently are at or under the 40% income level. Out of 48 units at Songbird Village only 6 units currently hold a housing voucher. Many residents work, yet their income cannot afford market rate housing. By providing low rents for rent burdened households fills a high need for tenants who would otherwise not qualify for a housing voucher.

Songbird Village currently has 136 adults and children living at this complex. (Exb. A1 Attachment 2)

3g)-<u>Types of units</u>-48 units consisting of thirteen buildings and one community room building. There are 8 one-bedrooms, 13 two-bedrooms, 23 three-bedrooms and 4 four-bedrooms. (Exh. A1 Attachment 2)

3h)-<u>Accessible Units</u>-1 one-bedroom, 1 two-bedroom and 5 three-bedroom units are ADA accessible.

3i)-Square footage of units- (Exh. A1 Attachment 2)

3j-<u>Square footage of community and laundry rooms</u>- Community room, laundry room, bathrooms and two office spaces consist of 1513 square feet. An Outdoor covered patio space is 238 square feet. (Exh. A1 Attachment 2)

3k)-Square footage of commercial areas- Not applicable.

4)- Maps of the area- (Exh. A1 Attachment 3)

5)- <u>Readiness to proceed if land use approval.</u> Not applicable.

6)- <u>Is financing secured to complete the project?</u> If the grant is not awarded, then the project will be pushed out to an unknown date.

7)- <u>Requests over \$200,000.</u> Not applicable.

8)- <u>Does the project include infrastructure construction, maintenance, alteration, or repair?</u> The project will include replacement of roof shingles, gutters and an aging HVAC system. Work will be done by an outside vendor. The vendors who bid on the project were informed they must follow prevailing wage laws. APHCD will ensure the wages are identified in the cost before final billing.

#### <u>PRIORITY 1 PROJECT</u>: SONGBIRD VILLAGE Attachment 1: BID INFORMATION



Albany Partnership for Housing and Community Development, a non-profit affordable rent-restricted housing provider since 1991, is seeking roof replacement bids for a building at Songbird Village Apartments.

**Project 1: Songbird Village Community Room Building Roof**- is a one-story building located at: 215 21<sup>st</sup> Ave SE-Albany, OR 97322.

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

- Remove existing roof and nails
- Remove and replace fascia boards (repaint prior to installation).
- Install new felt (safeguard) #30
- Install new 1x3 eave metal
- Install new painted metal vents
- Replace plumbing jack pipes
- Install new 50-year architectural asphalt shingles.
- Install new gutters and downspouts.
- Removing debris and nails in final clean up.
- All material included in the price and contractor prepays.
- Five-year labor guarantee on installation of all materials.
- Any plywood replacement will be extra charge per sheet.

#### Project timeline:

Subject to contractor's timing and weather permitting. Projected completion date September 15, 2025. CDBG Funding would be after July 01, 2025

<u>Project Payment:</u> One week prior to project starting date will be a 50% deposit. Final payment will be within ten-days after inspection and completion.

Questions, please contact Sharon Konopa, APHCD Board President 541-926-5451 or text 541-990-4098.

Please submit a bid by January 3<sup>rd</sup>, 2025. CDBG application deadline is January 7<sup>th</sup>, 2025.

Mail: 2078 6<sup>th</sup> Ave SE- Albany, OR 97321 or drop off in the front door mail slot or Email: sharon@aphcd.org

HVAC/Air Condition Bid Request for ALL 3 PROJECTS



2078 6<sup>th</sup> Ave SE-Albany, OR 97321-----(541)926-5451

Albany Partnership for Housing and Community Development, a non-profit affordable rent-restricted housing provider since 1991, is seeking **HVAC system bids for three properties**.

<u>Project One</u>: Songbird Village Community Room Building- is a one-story building located at: 215 21<sup>st</sup> Ave SE-Albany, OR 97322.

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

- Remove existing HVAC system (25 years old).
- Replace with heating and air conditioning heat pumps.

Project Two: Lifeskills Oak Duplex-is a one-story duplex at 1680-1682 Oak Street SE-Albany, OR 97322

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

• Install two air conditioner units. The dwelling has gas furnaces with ducting under the floor.

<u>Project Three</u>: Periwinkle Place Apartments-a building with two apartments above a community room at 1700 Periwinkle Circle SE-Albany, OR 97322-south side of Queen St.

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

• Install a new furnace with AC unit. The dwelling has an aging gas furnace with ceiling ducts.

Project timeline:

Subject to contractor's timing and weather permitting. Projected completion date September 15, 2025. CDBG Funding would be after July 01, 2025

<u>Project Payment:</u> One week prior to project starting date will be a 50% deposit. Final payment will be within ten-days after inspection and completion.

Questions, please contact Sharon Konopa, APHCD Board President; 541-926-5451 or text 541-990-4098.

Please submit a bid by January 3<sup>rd</sup>, 2025. CDBG application deadline is January 7<sup>th</sup>, 2025.

Mail: 2078 6<sup>th</sup> Ave SE- Albany, OR 97321 or drop off in the front door mail slot or Email: sharon@aphcd.org

#### PRIORITY 1 PROJECT: SONGBIRD VILLAGE

Attachment 2: Property Information

Songbird Village: 136 residents currently
Exhibit A1-3g:
8 one-bedroom units: One bath each and one ADA accessible. Square Footage= 645 sq ft. 2025 Rents: \$407-\$647 a month\*
13 two-bedroom units: One bath each and one ADA accessible. Square footage= 11- 924 sq ft. and 2 units-645 sq ft. 2025 Rents: \$617-\$841 a month\*
23 three-bedroom units: 19-one and half baths each. 4-two baths. Five ADA accessible units. Square footage=1219 sq ft. 2025 Rents: \$551-\$885 a month\*
4 four-bedroom units: Two baths and inside laundry each. 2025 Rents: \$754-\$926 a month\* Square footage= 1395 sq ft.

Exhibit A-3.7: 14-30% AMI below/12-30-50% AMI/21-50-80% AMI 14% presumed benefit

\*Rents include city water, wastewater, stormwater, city service fee and garbage. Tenants pay for electricity.
City utilities average per unit/per month=\$106 per month
Other utilities and community room: \$10 per unit/per month
Garbage Service averages per unit/per month= \$31 per month
Insurance averages \$60 per unit/per month.
Debt per unit/per month= \$166 per unit/per month
Total above= \$373 per unit/per month. Not included are staffing costs, maintenance, interior rehab and more.

#### Community Room Building:

Square footage-1513 sq ft. total Outdoor covered patio area: 238 sq. ft. Community Room with a small kitchen- 821 sq. ft. Two office spaces, restrooms and laundry room.

## PRIORITY 1 PROJECT: SONGBIRD VILLAGE

Attachment 3:

Songbird Village is walkable to Sunrise School (elementary) and Calapooia Middle School. Walkable to a convenient store, city park, bus route and employment.



#### **PRIORITY 2 PROJECT: PERIWINKLE PLACE**

#### Exhibit A1: Application Supplement for Rehabilitation Activities

Albany Partnership for Housing and Community Development-APHCD Property: Periwinkle Place Apartments Project: Roof replacement and HVAC system for the Community Room.

- 1) Property address-1700 Periwinkle Circle-Albany
- 2) <u>Current use of the property</u>- 32 units and community building built in 1995–Low-income tax credit property under annual compliance review with Oregon Housing and Community Services.
- 3) <u>Condition of site-</u> 2 two-bedroom apartments above a community room. 30 manufactured homes placed on-site in 1995. All manufactured homes are 700 sq ft with a carport and storage. The community room has no other funding source for rehab other than raising the tenant rents to pay for improvements. OHCS will not allow a fee for usage of the community room, so there are no other funding sources for capital improvements. The current roof and heating system are 30 years old and failing. The Community Room is needed for a cooling center during heat waves. Two of the upper floor apartments do not have air-conditioning. All 30 units have an ageing HVAC unit with electric furnace.

#### 3a)- Total project cost- \$30,521.00

3b)- <u>Square area of building and land area</u>- Community Building is one of 31 buildings on 3.03 acres. The community building consists of a 600 sq ft. community room with a small kitchen, one office space, restroom, and laundry room for a total of 1237 sq ft.

3c)- <u>Date of building</u>-The community room was built in the year 1995 and many individuals, families and children use the space for activities and parties. Community meetings have been held in the building and exercise classes.

3d)- Description of work-Bid proposals with the scope of work (Exh. A1 Attachment 1)

3e)- <u>Mechanism for housing affordability</u>- Periwinkle Place is under annual compliance review with Oregon Housing and Community Services and must stay affordable **until Dec. 18, 2045**. Compliance reviews consist of annual tenant certifications, asset management, physical inspections, resident services, financial compliance and capital improvements. Periwinkle Place must provide Resident Services until Oct. 30, 2044. Resident Services require an updated annual plan and an Affirmative Fair Housing Marketing Plan submitted to OHCS. OHCS charges a fee for annual compliance reviews. (note: more info stated in APHCD History of Properties Flier)

3f)- <u>Number of low- and moderate-income units.</u> Periwinkle Place was originally funded through OHCS and HOME funds, including 10 Low HOME units and 22 units High HOME units. Rents cannot exceed the 50-60% median income. Out of 32 units at Periwinkle Place only 12 units currently hold a housing voucher. Many residents work, yet their income cannot afford market rate housing. By providing low rents for rent burdened households fills a high need for tenants who would otherwise not qualify for a housing voucher.

Periwinkle Place has currently 66 adults and children living at this complex. (Exh. A1 Attachment 2)

3g)-<u>Types of units</u>-32 units consisting of 31 buildings, 30 carports and one community room building. All units are two-bedroom/one bath. (Exh. A1 Attachment 2)

3h)-<u>Accessible Units</u>-Two units are ADA accessible.

3i)-Square footage of units- All units are 700 sq. ft. (Exh. A1 Attachment 2)

3j-<u>Square footage of community and laundry rooms</u>- Community room, laundry room, bathroom and one office space consist of 1237 square feet. (Exh. A1 Attachment 2)

3k)-Square footage of commercial areas- Not applicable.

4)- Maps of the area- (Exh. A1 Attachment 3)

5)- <u>Readiness to proceed if land use approval.</u> Not applicable.

6)- <u>Is financing secured to complete the project?</u> If the grant is not awarded, then the project will be pushed out to an unknown date.

7)- <u>Requests over \$200,000.</u> Not applicable.

8)- <u>Does the project include infrastructure construction, maintenance, alteration, or repair?</u> The project will replace roof shingles over the two upper floor apartments and an aging HVAC system. Work will be done by an outside vendor. The vendors who bid on the project were informed they must follow prevailing wage laws. APHCD will ensure the wages are identified in the cost before final billing.

### PRIORITY 2 PROJECT: PERIWINKLE PLACE Attachment 1: Bid Information



Albany Partnership for Housing and Community Development, a non-profit affordable rentrestricted housing provider since 1991, is seeking **roof replacement** bids for a building at Periwinkle Place Apartments.

**Project: Periwinkle Place Community Room Building**- is a two-story building located at: 1700 Periwinkle Circle Ave SE, Albany OR 97322. Southside of Queen Ave.

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

- Remove existing roof and nails
- Remove and replace fascia boards (repaint prior to installation).
- Install new felt (safeguard) #30
- Install new 1x3 eave metal
- Install new painted metal vents
- Replace plumbing jack pipes
- Install new 50-year architectural asphalt shingles.
- Install new gutters and downspouts.
- Removing debris and nails in final clean up.
- All material included in the price and contractor prepays.
- Five-year labor guarantee on installation of all materials.
- Any plywood replacement will be extra charge per sheet.

#### Project timeline:

Subject to contractor's timing and weather permitting. Projected completion date September 15, 2025. CDBG Funding would be after July 01, 2025

<u>Project Payment:</u> One week prior to project starting date will be a 50% deposit. Final payment will be within ten-days after inspection and completion.

Questions, please contact Sharon Konopa, APHCD Board President 541-926-5451 or text 541-990-4098.

Please submit a bid by December 31, 2024.

Mail: 2078 6<sup>th</sup> Ave SE- Albany, OR 97321 or drop off in the front door mail slot or Email: sharon@aphcd.org *Attachment 2-*

#### PRIORITY 2 PROJECT: PERIWINKLE PLACE

Attachment 2: Property Information

## Periwinkle Place: Currently 66 residents

32 two-bedroom units: One bath each. (one unit off-line) Square footage= 700 sq. ft each.
\*2025 Rents: \$566-\$571 a month-upper apartments Manufactured homes-Low HOME rents are \$605 a month and High HOME rents are \$705.
2 units are ADA accessible
Exhibit A-3.7: Current tenant incomes: Two upper floor apartments 60% or below.
11 units-30% or below/12 units-30-50%/8 units-50-80%
26% presumed benefit.

\*Rents include city water, wastewater, stormwater, city service fee and garbage. Tenants pay for electricity.

City utilities average per unit/per month=\$88 per month Other utilities and community room: \$9 per unit/per month Garbage Service averages per unit/per month= \$32 per month Insurance averages \$41 per unit/per month. Total above= \$170 per unit/per month. Not included are staffing costs, interior rehab, maintenance and more.

Community Room Building: 600 sq. ft.

Square footage=Total= 1237 sq ft.

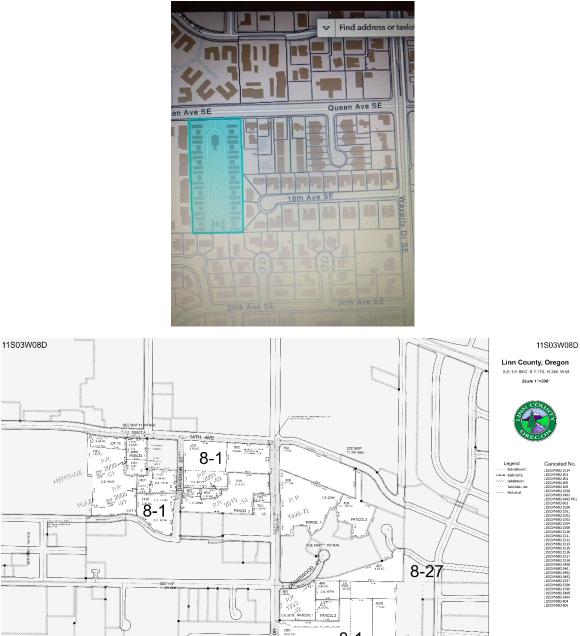
Community Room has a small kitchen

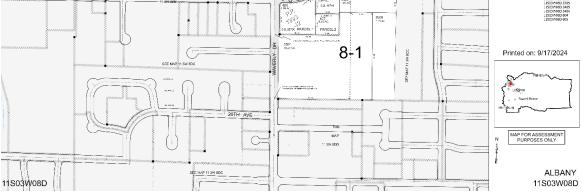
One office space, restroom and laundry room.

#### **PRIORITY 2 PROJECT: PERIWINKLE PLACE**

Attachment 3:

**Periwinkle Place** is walkable to Periwinkle School (elementary), convenient store, major grocery retailers, Heritage Mall, medical services, library, bus route and employment.





#### PRIORITY 3 PROJECT: LIFESKILLS OAK STREET

#### Exhibit A1: Application Supplement for Rehabilitation Activities

Albany Partnership for Housing and Community Development-APHCD Property: Lifeskills Oak Project: Siding Replacement and AC units.

- 1) Property address-1680-82 Oak St SE-Albany
- 2) <u>Current use of the property</u>- 2 attached units/a one-level duplex, built in 1971–A federal grant program to provide permanent supportive housing for the life of the property. APHCD was granted the property in 2010 through Community Services Consortium. APHCD partners with Linn County Mental Health to provide supportive services for their clients.
- <u>Condition of site</u>- In 2010 Community Services Consortium fully renovated the duplex, including a new roof, windows, interior flooring, walls, kitchen and baths. Since then, the roof needed to be replaced in 2021. The siding is the original press board lap siding installed in many homes during the 60's.

3a)- <u>Total project cost-</u> \$62,481.00.

3b)- <u>Square area of building and land area</u>- The lot size is 13,020 sq. ft. The living space of each unit is 1056 square feet-3bedrooms and one bath. Each unit has a single car garage. There is a large backyard, but very sloped from the properties on the westside. 1680's living room is the common area.

3c)- <u>Date of building</u>-The duplex was built in 1971. Currently the tenants are adults and no children are under the age of six.

3d)- Description of work-Bid proposals with the scope of work (Exh. A1-attachment 1)

3e)- <u>Mechanism for housing affordability</u>- Lifeskills units are set by a declaration that requires the units to be low-income affordable and used as permanent supportive housing, for the life of the property. Compliance review is every five years. APHCD has an agreement with Linn County Mental Health to provide supportive services. Shared housing is not eligible for a housing voucher.

3f)- <u>Number of low- and moderate-income units.</u> Lifeskills tenants' income are 30% or below the median income, except 1682 is 50%. (Exh. A1 Attachment 2)

3g)-Types of units-One duplex. APHCD has other Lifeskill's properties. (Exh. A1 Attachment 2)

3h)-Accessible Units- no

3i)-Square footage of units- 1056 sq. ft. for living space. (Exh. A1 Attachment 2)

*3j-<u>Square footage of community and laundry rooms</u>- Not applicable.* 

3k)-Square footage of commercial areas- Not applicable.

4)- Maps of the area- (Exh. A1 Attachment 3)

5)- <u>Readiness to proceed if land use approval.</u> Not applicable.

6)- <u>Is financing secured to complete the project?</u> If the grant is not awarded, then the project will be pushed out to an unknown date.

7)- <u>Requests over \$200,000.</u> Not applicable.

8)- <u>Does the project include infrastructure construction, maintenance, alteration, or repair?</u> The project will be replacement of the 54-year-old exterior siding and adding two A/C units. Work will be done by an outside vendor. The vendors who bid on the project were informed they must follow prevailing wage laws. APHCD will ensure the wages are identified in the cost before final billing.

<u>PRIORITY 3 PROJECT</u>: Lifeskills Housing, Oak Street Attachment 1:



Albany Partnership for Housing and Community Development, a non-profit affordable rentrestricted housing provider since 1991, is seeking a bid for their Lifeskills Housing.

Property: Oak Lifeksills Housing- is a one-story duplex located at: 1680-82 Oak St. SE-Albany, OR 97322.

Note: This project will be seeking City of Albany Community Development Block Grant Funds (CDBG). The bid will need to factor in the cost for complying with Oregon Prevailing Wage Laws. Contractors must be licensed and bonded.

The project scope is as follows:

- Remove and dispose existing siding, trim boards, fascia boards, gutters, all existing house wrap and inspect for dry rot damage.
- Install new house wrap.
- Install 5/4 x 4 cement board trim corners, window and patio door trim.
- Install 8 1/4 Hardy plank cement siding (wood-look) with 7-inch reveal.
- Replace fascia boards and gutters.
- Caulk all seams with quad max urethane caulking.
- Five-year labor guarantee on installation of all materials.

Additional unforeseen work:

• Dry rot repair and any additional work must be discussed with APHCD prior.

Project timeline:

Subject to contractor's timing and weather permitting. Projected completion date September 30, 2025. CDBG Funding would be after July 01, 2025

<u>Project Payment:</u> One week prior to project starting date will be a 50% deposit. Final payment will be within ten-days after inspection and completion.

Questions, please contact Sharon Konopa, APHCD Board President 541-926-5451 or text 541-990-4098.

Please submit a bid by December 31, 2024.

Mail: 2078 6<sup>th</sup> Ave SE- Albany, OR 97321 or drop off in the front door mail slot or Email: sharon@aphcd.org

<u>PRIORITY 3 PROJECT</u>: Lifeskills Housing, Oak Street Attachment 2: Property information

## Lifeskills Oak: Currently 9 residents

One duplex: 3 bedrooms and one bath each. Square Footage= 1056 sq ft. each. \*2025 Rents: Unit #1680-\$352 a month/Unit #1682- \$802 month Exhibit A-3.7-#1680- 3 tenants below 30%. #1682-1 household 50%. 75% presumed benefit.

\*Rents include city water, wastewater, stormwater, city service fee and garbage. 1682 pays for electricity. Electricity is included in 1680 rents.

City utilities average per unit/per month=\$144 per month Other utilities average per unit- \$100 per month Garbage Service averages per unit/per month= \$33 per month

Insurance averages \$82 per unit/per month.

Total above= \$359 per unit/per month. Not included are staffing costs, interior rehab, maintenance and more. Plus the costs to provide supportive services with Linn County Mental Health.

## PRIORITY 3 PROJECT: Lifeskills Housing, Oak Street

Attachment 3:

Lifeskills Oak is walkable to convenient stores, major grocery retailers, Heritage Mall, medical services, library, bus route and employment.



# SHARON KONOPA

632 35th Ave | Albany, OR 97322 | (541)990-4098 | sharonkonopa@comcast.net

### **EXPERIENCE**

## **Board President/Board Member** Albany Partnership for Housing and Community Development Jan 1999-present Oversight of operations for the board of directors. Administers budgets, financial compliance, contracts, asset management and more. Elected Official/Mayor and City Councilor

Albany, OR

Numerous local, regional and state committees.

**Small Business Owner** 

Albany, OR

### EDUCATION

South Albany High School Albany, OR

### COMMUNITY INVOLVEMENT

CITY BOARDS AND COMMISSIONS JAN.01,1996 TO PRESENT

### CURRENT:

ALBANY PARKS, RECREATION AND TREE COMMISSION

ALBANY TOURISM ADVISORY COMMITTEE

FRIENDS OF HISTORIC ALBANY BOARD MEMBER

Jan. 01, 1997-Dec. 31, 2020

1984-1997

2001-2011

# SARA DRAYTON-ORT

6139 Nelson Place SW | Albany, OR 97321 | (541)207-8990 | parkrose@aphcd.org

#### EXPERIENCE

Administrative Property/Compliance Manager	
Albany Partnership for Housing and Community Development	Oct 2013-present
Oversight of personnel, administrative and property management for 137	
rental units. Financial software entries for all receipts and invoices.	
Adminsters state compliance requirements of annual tenant certifications,	
monitoring reports, physical inspections, and more. Oversees resident and	
supportive services programs.	

#### Luckenbill & Associates, LLC

Apache Junction, AZ. Administrative Assistant/Property Manager Responsible for paying invoices, communicating with clients, filing, management of a 31 unit apartment complex 2024/2025 Songbird Village Budget

Chart of Accounts		Adopted 23/24	Actual 23/24 4/30/2024	Final 2024/25
5120.11	Gross Residential Rent	328000	351,642.29	365,000.00
5120.21	Tenant Assistance Payment (church, CSC)			
5180	Rent - Govt Subsidy	41000	37,384.00	38800
5190.01	Misc. Rent Revenue		35	0
5190.12	Insurance claim reimbursements			
5490	Bank Interest/Investment Revenue-other		133.26	1380
5910	Laundry Income	800	1410.17	1400
5920.11	NSF, late charges, damages	2000	1900	1700
5920.12	Forfeited Tenant Security Deposit			
5920.24	Tenant reimbursements for screening fees	500	720	720
5940	Security Deposits Realized	500		
5990.01	Other revenue/Misc. Revenue		-39.98	0
5990.11	Miscellaneous Revenue Management Fee			
5990.12	Miscellaneous Revenue restricted			
5990.13	Miscellaneous Revenue Unrestricted			
	Total Revenues	• 372800	393,184.74	409,000.00
		Adopted	Actuals	
		2023/2024	20	Final 2024/25
6205.21	Management Consultants	1600	1580.48	1600
6311.11	Office Expenses	100	528.27	500
6320	Management Fees (Prop. Mgt.)	124,992	124,992	124,992
6360.01	Utilities Telephone Internet	4700	2546.71	1300
6390	Misc Administrative	0	1408.83	1440
6450.11	Utilities-Electricity	200	323.48	240
6450.12	ElecCommonArea	3000	2966.75	3000
6450.21	Utilities - Gas	2500	2052.57	2500
6450.32	Utilities - Water	16000	19,432.22	20000

65	590-20	Miscellaneous repairs	15000		10000
6610.01	590-20	Depreciation	15000		10000
		•	00500	00500	00500
6720		Insurance	20520	20520	22500
6810.11		Mortgage Interest Expense	40000	44,379.64	44,000
6810.12		Mortgage Principal \$4301 P&I	12000	7,232	13,200
7010		Asset Fees (\$20 per lease)	11,520	11,520	11520
7010.01		Miscellaneous		592.36	100
7010.04		Small tools		489.24	100
			1909/		
7190.1		Loan Payback to Admin	18984	18984	18984
		bank fees		45	
		Total Expenses	370711	356513.48	370711
		Reserves	12000	12000	12000
		NC3CI VC3	12000		
				368513.48	\$382,711
		Cash Flow/Net Income	-11896	24,671.26	\$26,289.00

Loan Payoff Reserve \$4160 (\$49,920 annual) 2023 2024 \$39,628.80 carryover funds for 48 units 2023 2024 \$24,920.00 reserve funds for 48 units \$25,000.00 loan payoff reserves\$1,289.00 net income

Projects: CR roof, Hvac & paint

## **Income Statement - Songbird - Consolidated**

P&L Style Income Statement By Account and Month **Report Period: 07/01/2024 - 11/30/2024** 

#### Run Date: 01/03/2025

#### Portfolio

Albany Family Housing LP

Accounting Basis : Accrual

Total Income	Total Expense			Total Net Income		
\$168,290.60	\$131,152.60			\$37,138.00		
Income						
Account	JUL 24	AUG 24	SEP 24	<b>OCT 24</b>	NOV 24	Total
Bank Interest/Investment Rev 5490	\$115.80	\$120.14	\$120.86	\$117.41	\$0.00	\$474.21
	•	•	•	•	•	
Gross Residential Rent 5120.11	\$29,335.00	\$30,138.00	\$31,303.20	\$30,684.00	\$31,133.16	\$152,593.36
Laundry Income 5910	\$25.16	\$48.80	\$47.14	\$89.38	\$8.55	\$219.03
NSF Late Charges 5920.11	\$150.00	\$150.00	\$250.00	\$200.00	\$250.00	\$1,000.00
Rent - Govt Subsidy 5180	\$3,329.00	\$3,037.00	\$2,456.00	\$2,456.00	\$2,456.00	\$13,734.00
Rent - Resident 05120	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tenant Reimb for Screening Fees 5920.24	\$0.00	\$0.00	\$135.00	\$0.00	\$135.00	\$270.00
Total Income	\$32,954.96	\$33,493.94	\$34,312.20	\$33,546.79	\$33,982.71	\$168,290.60
Expense						
Account	JUL 24	AUG 24	<b>SEP 24</b>	<b>OCT 24</b>	NOV 24	Total
Asset Fees (Prop). 7010	\$960.00	\$960.00	\$960.00	\$960.00	\$960.00	\$4,800.00
ElecCommonArea 6450.12	\$344.70	\$313.86	\$310.23	\$248.96	\$284.73	\$1,502.48
Garbage & Trash 6525	\$1,367.63	\$1,500.33	\$1,534.56	\$1,464.44	\$1,399.88	\$7,266.84
Grounds Contracts 6520.14	\$1,800.00	\$1,450.00	\$1,150.00	\$2,500.00	\$1,150.00	\$8,050.00
Internet 6360.01	\$133.36	\$133.41	\$133.41	\$133.54	\$133.54	\$667.26
Generated By: Jeff Smith						Page 1 of

Page 1 of 2

## **Income Statement - Songbird - Consolidated**

## P&L Style Income Statement By Account and Month **Report Period: 07/01/2024 - 11/30/2024**

#### Run Date: 01/03/2025

Total Net Income	\$4,860.59	\$9,108.89	\$8,090.66	\$6,026.04	\$9,051.82	\$37,138.00
Net Operating Income	\$4,860.59	\$9,108.89	\$8,090.66	\$6,026.04	\$9,051.82	\$37,138.00
Total Expense	\$28,094.37	\$24,385.05	\$26,221.54	\$27,520.75	\$24,930.89	\$131,152.60
Utilities-Electricity 6450.11	\$292.06	-\$15.50	-\$249.75	\$31.61	\$238.39	\$296.81
Utilities - Water 6450.32	\$1,556.81	\$1,754.34	\$1,703.22	\$1,964.50	\$1,491.59	\$8,470.46
Utilities - Sewer 6450.33	\$3,254.67	\$3,291.59	\$3,291.59	\$3,332.41	\$3,332.41	\$16,502.67
Utilities - Gas 6450.21	\$42.93	\$47.01	\$56.35	\$50.51	\$214.63	\$411.43
UTILITIES-Telephon/Internet 6360	\$63.22	\$63.37	\$63.42	\$0.00	\$0.00	\$190.01
Security 6530	\$0.00	\$0.00	\$349.36	\$0.00	\$0.00	\$349.36
Repair & Maint-PropSftyCompInc 6590-18	\$714.00	\$0.00	\$234.00	\$180.00	\$0.00	\$1,128.00
Repair & Maint-Appliance Replcm 6590-19	\$359.13	\$0.00	\$948.10	\$284.05	\$0.00	\$1,591.28
Repair & Maint - Window Coverin 6590-17	\$0.00	\$46.45	\$45.16	-\$5.93	\$156.11	\$241.79
Repair & Maint - Supplies 6590-16	\$12.21	\$490.81	\$927.97	\$1,715.85	\$443.17	\$3,590.01
Repair & Maint - Restorations 6590-15	\$284.05	\$0.00	\$0.00	\$0.00	\$0.00	\$284.05
Repair & Maint - Repairs 6590-14	\$329.20	\$0.00	\$53.34	-\$430.00	-\$721.69	-\$769.15
Repair & Maint - Pest Control 6590-13	\$0.00	\$6.63	\$20.90	\$0.00	\$0.00	\$27.53
Repair & Maint - Grounds 6590-12	\$2,324.23	\$572.43	\$31.59	\$96.37	\$15.80	\$3,040.42
Repair & Maint - Cleaning 6590-10	\$0.00	\$0.00	\$189.99	\$775.00	\$350.00	\$1,314.99
Mortgage Interest Expense 6810.11	\$3,700.05	\$3,692.32	\$3,579.10	\$3,676.32	\$3,563.33	\$18,211.12
Miscellaneous Administrative 6390	\$0.00	\$0.00	\$0.00	\$22.00	\$1,506.00	\$1,528.00
Managemnt Consultants 6205.21	\$140.12	\$0.00	\$135.00	\$105.12	\$135.00	\$515.24
Management Fees (Prop. Mgt.) 6320	\$10,416.00	\$10,416.00	\$10,416.00	\$10,416.00	\$10,416.00	\$52,080.00
Legal Expenses-Project 6340	\$0.00	-\$338.00	\$338.00	\$0.00	-\$138.00	-\$138.00

Page 2 of 2

2024 2025	Periwinkle Place	Budget			
			6/30/2024		
		Adopted	Actual	Final Budget	
		2023/2024	2023/2024	2024/2025	
					reduced
5120.11	Gross Residential Rent	138000	156,886.49	157,842	6792 offline
5120.21	Tenant Assistance Payment (church, CSC)	0	0		#1800
5130	Rent Revenue-Equipmnt				
5180	Rent - Govt Subsidy	70700	54,314.00	57476.16	
5190.01	Misc. Rent Revenue		45		
5190.12	Insurance claim reimbursements				
5490	Bank Interest/Investment Revenue-other		381.89	4500	
5910	Laundry Income	1900	2895.09	3000	
5920.11	NSF, late charges, damages	200	550	540	
5920.12	Profeited Tenant Security Deposit				
5920.24	Tenant reimbursements for screening fees	500	850	855	
5940	Security Deposits Realized				
5990.11	Other revenue/Misc. Revenue	0	-45.97	0	

	Total Revenues	211,300	215876.5	224213.16
		Adopted	Actuals	Final
		2023/202	2023/2024	2024/2025
6205.21 Management Consultants		1000	1731.32	1665
6311.11 Office expenses			280.42	
6320 Management Fees (Prop. Mgt.)		83,328	83,328.00	83328
6340 Legal Expenses-Project		400		
6360.01 Internet Telephone		3000	1815.83	700
6370 Bad Debts				
6390 Misc Admin			14.06	
6450.11 Utilities-Electricity		250	440.43	250
6450.12 ElecCommonArea		1500	1607.1	1600
6450.21 Utilities - Gas		1200	1242.53	1300
6450.32 Utilities - Water		6000	8007.02	8700
6450.33 Utilities - Sewer		25000	23,900.96	25000
6520 Contracts		0		
6520.12 Janitorial & Cleaning Contrcats				
6520.14 Grounds Contract		9600	11,350.00	11,350.00
6520.15 Major rehab				
6525 Garbage & Trash		12000	12,097.96	12500
6530 Security				
6540.11 Mtnce/heat/cool				
6590.1 Cleaning		300	2466.98	1585
6590-11 Flooring		3000	5958.18	6077
6590-12 Grounds misc.		500	44.36	500
6590-13 Pest control		100	137.91	100
6590-14 Repairs		3000	4878.72	3000
6590-15 Restorations		5000	852.16	1050
6590-16 Supplies		5000	7363.13	5000
6590-17 Window Coverings		200	378.97	200
6590-18 Property Safety Compliance		200	146	100
6590-19 Appliance Replacement		3000	2273.57	1225
6590-20 Miscellaneous repairs		500		500
6720 Insurance		9777	9777	11000
7010 Asset Fees (\$20 per lease)		7,680	7,680	7680
7010.01 Miscellaneous			546.64	100
7010.04 Small tools			151.79	
	Total Expenses	181,535	188,471	184510
		29,765	27,406	\$39,703.16 Cash Flow
Reserves		48000	48000	48,000
		-18,235.00	-20,594.50	-8,297

Projects:

CR Roof & Paint #1800 replacement

## **Income Statement - Periwinkle - Consolidated**

P&L Style Income Statement By Account and Month **Report Period: 07/01/2024 - 11/30/2024** 

#### Run Date: 01/03/2025

P	Portfolio
I	Periwinkle
	Accounting Basis : Accrual

Total Income	Total Expense	pense Total Net Income				
¢00 500 50				¢04 000 70		
\$93,589.53	\$68,679.77			\$24,909.76		
Income						
Account	JUL 24	AUG 24	<b>SEP 24</b>	<b>OCT 24</b>	NOV 24	Tota
Bank Interest/Investment Rev 5490	\$365.90	\$68.66	\$68.73	\$66.76	\$0.00	\$570.0
Garages/Parking Spaces 5170	\$0.00	\$55.00	\$55.00	\$0.00	\$0.00	\$110.00
Gross Residential Rent 5120.11	\$13,582.06	\$13,758.00	\$14,096.14	\$14,117.45	\$13,919.80	\$69,473.45
Laundry Income 5910	\$216.00	\$346.37	\$296.22	\$191.87	\$267.57	\$1,318.03
NSF Late Charges 5920.11	\$150.00	\$50.00	\$100.00	\$50.00	\$0.00	\$350.00
Rent - Govt Subsidy 5180	\$4,218.00	\$4,224.00	\$4,121.00	\$4,462.00	\$4,563.00	\$21,588.00
Rent - Resident 05120	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tenant Reimb for Screening Fees 5920.24	\$0.00	\$0.00	\$135.00	\$0.00	\$45.00	\$180.00
Total Income	\$18,531.96	\$18,502.03	\$18,872.09	\$18,888.08	\$18,795.37	\$93,589.53
Expense						
Account	JUL 24	AUG 24	<b>SEP 24</b>	<b>OCT 24</b>	NOV 24	Tota
Asset Fees (Prop). 7010	\$640.00	\$640.00	\$640.00	\$640.00	\$640.00	\$3,200.00
ElecCommonArea 6450.12	\$135.44	\$123.15	\$115.33	\$117.79	\$124.96	\$616.6
				<b>#</b> 222 2 <b>7</b>	**** ·	<b>ME 110 0</b>
Garbage & Trash 6525	\$1,092.09	\$984.11	\$1,044.52	\$996.07	\$996.07	\$5,112.86

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## **Income Statement - Periwinkle - Consolidated**

## P&L Style Income Statement By Account and Month **Report Period: 07/01/2024 - 11/30/2024**

#### Run Date: 01/03/2025

Internet 6360.01	\$69.99	\$69.99	\$69.99	\$69.99	\$69.99	\$349.95
Legal Expenses-Project 6340	\$0.00	-\$206.00	\$206.00	\$0.00	\$0.00	\$0.00
Management Fees (Prop. Mgt.) 6320	\$6,944.00	\$6,944.00	\$6,944.00	\$6,944.00	\$6,944.00	\$34,720.00
Managemnt Consultants 6205.21	\$210.08	\$0.00	\$135.00	\$70.08	\$45.00	\$460.16
Miscellaneous Administrative 6390	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	\$15.00
Repair & Maint - Cleaning 6590-10	\$300.00	\$0.00	\$570.00	\$0.00	\$0.00	\$870.00
Repair & Maint - Grounds 6590-12	\$0.00	\$17.62	\$0.00	\$0.00	\$0.00	\$17.62
Repair & Maint - Pest Control 6590-13	\$0.00	\$36.02	\$0.00	\$0.00	\$0.00	\$36.02
Repair & Maint - Repairs 6590-14	\$1,508.46	\$238.30	-\$216.48	\$182.64	\$0.00	\$1,712.92
Repair & Maint - Supplies 6590-16	\$52.30	\$118.75	\$148.53	\$226.40	\$181.40	\$727.38
Repair & Maint - Window Coverin 6590-17	-\$30.00	\$0.00	-\$105.00	\$67.83	\$77.68	\$10.51
Repair & Maint-Appliance Replcm 6590-19	\$0.00	\$597.55	\$0.00	\$95.20	\$0.00	\$692.75
Utilities - Gas 6450.21	\$82.03	\$78.53	\$91.02	\$87.86	\$114.56	\$454.00
Utilities - Sewer 6450.33	\$2,194.55	\$2,211.31	\$2,211.31	\$2,324.35	\$2,324.35	\$11,265.87
Utilities - Water 6450.32	\$565.77	\$543.05	\$528.85	\$639.61	\$477.73	\$2,755.01
Utilities-Electricity 6450.11	\$61.20	\$23.14	\$38.57	\$170.05	\$20.09	\$313.05
Total Expense	\$14,975.91	\$13,219.52	\$14,021.64	\$13,646.87	\$12,815.83	\$68,679.77
Net Operating Income	\$3,556.05	\$5,282.51	\$4,850.45	\$5,241.21	\$5,979.54	\$24,909.76
Total Net Income	\$3,556.05	\$5,282.51	\$4,850.45	\$5,241.21	\$5,979.54	\$24,909.76

## Albany Partnership for Housing and Community Development

2024 2	Life Skills	Budget	6/30/2024	
REVENUES		Adopted 2023/2024	Actuals 2023/2024	Final Budget 2024/2025
	Gross Residential Rent	34000	35,494.00	35484
	Tenant Assistance Payment (church, CSC)		,	
	Rent - Govt Subsidy	1700	1202	1212
	Misc. Rent Revenue	0	0	0
5190.12	Insurance claim reimbursements			
5490	Bank Interest/Investment Revenue-other		11.42	137
5910	Laundry Income	350	495	540
5920.11	NSF, late charges, damages	50	0	0
5920.12	Forfeited Tenant Security Deposit			
	Tenant reimbursements for screening fees			
5990.01	Other revenue/Misc. Revenue	50	0	0
5990.12	Misc. Revenue Restricted			
5940	Security Deposits Realized			
	Total Revenues	\$36,150.00	\$37,202.42	\$37,373.00
		Adopted	Actuals	Proposed
EXPENSES		2023/2024	2023/2024	2024/2025
6205.21	Management Consultants	100	51.12	0
6311.11	Office Expenses		84.54	0
6320	Management Fees (Prop. Mgt.)	18228	18228	18228
6340	Legal Expenses-Project			
6370	Bad Debts			
6390	Misc Administrative			
6450.11	Utilities-Electricity	0	0	0
6450.12	ElecCommonArea	1400	1459.56	1500
6450.21	Utilities - Gas	2200	1775.77	2100
6450.32	Utilities - Water	2200	2207.49	2300
6450.33	Utilities - Sewer	3000	2752.66	2900
6520	Contracts			
	Janitorial or Cleaning Contracts			
6520.14				

## Albany Partnership for Housing and Community Development

EXPENSES		Adopted 2023/2024		uals 3/2024	Proposed 2024/2025	
6520.15	Major rehab					
6525	Garbage & Trash	1200		1123.01	1200	
6530	Security					
6540.11	Mtnce/heat/cooling					
6590.1	Cleaning			19.69	25	
	Grounds misc.	300		27.94		
	Pest control	100				
	Repairs	100		835.07	750	
	Restorations	2000				
	Supplies	750		466.22	500	
	Window Coverings	100		39.26	50	
	Appliance Replacement					
	Miscellaneous repairs					
6610.11	Depreciation					
6710	Real Estate Tax Expense	4300		4247.53	4400	
6720	Insurance	2307		2307	2500	
7010.01	Asset Fees (Prop)	1,680		1,680	1680	
7010.04	Small tools			52.18	25	
	Total Expenses	\$ 39,965.00	\$ 3	37,357.04	\$ 38,158.00	
		-3815		-154.62	-785	cash flow
	Reserves	3600		3600	3600	_
	Net Cash Flow	 -\$7,415.00		\$3,754.62	-\$4,385.00	

2023/2024 \$50,963.17 carryover for all Lifeskills Units

2023/2024 \$6812.13 Reserves for all Lifeskils Units

Projects: Siding and AC

## Income Statement - LifeSkills - Consolidated

P&L Style Income Statement By Account and Month Report Period: 07/01/2024 - 11/30/2024

#### Run Date: 01/03/2025

Portfolio				
Life Skills				
Accounting Basis :	Accrual			

**Total Income Total Expense Total Net Income** \$15,298.16 \$20,034.41 -\$4,736.25 Income **SEP 24 OCT 24 NOV 24** Account **JUL 24 AUG 24** Total Bank Interest/Investment Rev 5490 \$48.62 \$12.40 \$12.87 \$11.84 \$11.51 \$0.00 Gross Residential Rent 5120.11 \$2,962.00 \$2,962.00 \$2,799.87 \$3,058.00 \$3,058.00 \$14,839.87 Laundry Income 5910 \$45.00 \$45.00 \$37.67 \$45.00 \$45.00 \$217.67 Rent - Govt Subsidy 5180 \$96.00 \$96.00 \$0.00 \$0.00 \$0.00 \$192.00 \$15,298.16 **Total Income** \$3,115.40 \$3,115.87 \$2,849.38 \$3,114.51 \$3,103.00 Expense **JUL 24 AUG 24 SEP 24 OCT 24 NOV 24** Total Account Asset Fees (Prop). 7010 \$140.00 \$140.00 \$140.00 \$140.00 \$140.00 \$700.00 ElecCommonArea 6450.12 \$217.57 \$186.74 \$149.69 \$138.84 \$158.26 \$851.10 Garbage & Trash 6525 \$185.43 \$0.00 \$231.52 \$0.00 \$247.48 \$664.43 Management Fees (Prop. Mgt.) 6320 \$1,519.00 \$1,519.00 \$1,519.00 \$1,519.00 \$1,519.00 \$7,595.00 Managemnt Consultants 6205.21 \$0.00 \$0.00 \$12.78 \$0.00 \$0.00 \$12.78 Real Estate Tax Expense 6710 \$0.00 \$0.00 \$0.00 \$4,808.66 \$4,808.66 \$0.00 Repair & Maint - Cleaning 6590-10 \$0.00 \$600.00 \$0.00 \$0.00 \$0.00 \$600.00 Repair & Maint - Grounds 6590-12 \$23.73 \$532.33 \$0.00 \$0.00 \$0.00 \$556.06

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## Income Statement - LifeSkills - Consolidated

## P&L Style Income Statement By Account and Month **Report Period: 07/01/2024 - 11/30/2024**

#### Run Date: 01/03/2025

Total Net Income	\$327.91	-\$620.95	\$201.62	-\$5,210.50	\$565.67	-\$4,736.25
				. ,		. ,
Net Operating Income	\$327.91	-\$620.95	\$201.62	-\$5,210.50	\$565.67	-\$4,736.25
Total Expense	\$2,787.49	\$3,736.82	\$2,647.76	\$8,325.01	\$2,537.33	\$20,034.41
Utilities - Water 6450.32	\$226.83	\$228.18	\$194.33	\$208.98	\$187.93	\$1,046.25
Utilities - Sewer 6450.33	\$229.61	\$232.33	\$232.50	\$229.36	\$229.36	\$1,153.16
Utilities - Gas 6450.21	\$56.27	\$48.43	\$56.70	\$98.30	\$182.97	\$442.67
Repair & Maint - Window Coverin 6590-17	\$0.00	\$0.00	\$11.29	\$1,121.07	-\$15.00	\$1,117.36
Repair & Maint - Supplies 6590-16	\$0.00	\$0.00	\$117.72	\$0.00	\$6.63	\$124.35
Repair & Maint - Restorations 6590-15	\$189.05	\$0.00	\$0.00	\$0.00	\$0.00	\$189.05
Repair & Maint - Repairs 6590-14	\$0.00	\$249.81	-\$17.77	\$60.80	-\$119.30	\$173.54

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(an Oregon not-for-profit corporation)

ANNUAL FINANCIAL REPORT

June 30, 2023 and 2022

(an Oregon not-for-profit corporation)

## BOARD OF DIRECTORS

June 30, 2023

#### **BOARD MEMBERS**

Sharon Konopa, President

Hector Cordova, Vice President

Bill Hansen, Treasurer

Ryan Haan, Secretary

Michael Thomson (Effective September 2022)

(an Oregon not-for-profit corporation)

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June 30, 2023 and 2022

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## FINANCIAL SECTION

# KOONTZ, BLASQUEZ ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

**Board of Directors** Albany Partnership for Housing and Community Development, Inc. Albany, Oregon 97321

Management is responsible for the accompanying basic financial statements of Albany Partnership for Housing and Community Development, Inc. (a not-for-profit corporation), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the basic financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA). We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Albany Partnership for Housing and Community Development, Inc. elected to not implement Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2021-05, Leases (ASC 842). The effects on the financial statements of not implementing this standard have not been determined by management.

The accompanying consolidating statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

Kante, Basquer a Associates, P.C.

Koontz, Blasquez & Associates, P.C.

Albany, Oregon May 8, 2024

## **BASIC FINANCIAL STATEMENTS**

(an Oregon not-for-profit corporation)

### CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2023 and 2022

	2023	2022
Assets		
CURRENT ASSETS Cash and cash equivalents Accounts receivable Prepaid expenses Due from other funds	\$ 356,091 41,457 10,929 1,446,933	\$    918,454 (1,918) 9,705 <u>1,382,386</u>
TOTAL CURRENT ASSETS	1,855,410	2,308,627
RESTRICTED CASH	65,617	83,678
PROPERTY AND EQUIPMENT		
Land Buildings Construction in progress Furniture and equipment	1,025,446 7,134,755 804,188 <u>267,066</u> 9,231,455	1,025,446 7,134,755 
Less accumulated depreciation	(5,373,666)	(5,144,606)
NET PROPERTY AND EQUIPMENT	3,857,789	3,282,661
TOTAL ASSETS	\$ 5,778,816	\$ 5,674,966
Liabilities and Net Assets		
CURRENT LIABILITIES Accounts payable Accrued payroll and related expenses Due to other funds Due to Parkside Security deposits and prepayments Notes payable, current portion	\$     16,540	\$     18,405 21,312 1,382,386 395,983 55,837 33,186
TOTAL CURRENT LIABILITIES	2,067,023	1,907,109
LONG-TERM LIABILITIES Notes payable, less current portion	853,344	888,124
TOTAL LIABILITIES	2,920,367	2,795,233
NET ASSETS Without donor restrictions Board-designated capital reserve With donor restrictions	2,723,295 78,785 56,369	2,809,858 - 69,875
TOTAL NET ASSETS	2,858,449	2,879,733
TOTAL LIABILITIES AND NET ASSETS	\$ 5,778,816	\$ 5,674,966

(an Oregon not-for-profit corporation)

### CONSOLIDATED STATEMENTS OF ACTIVITIES

#### For the Years Ended June 30, 2023 and 2022

	2023			
	Without Donor			
	Restrictions	Restrictions	Total	
REVENUE, GAINS, AND OTHER SUPPORT				
Rental income, net of vacancies	\$ 1,112,473	\$-	\$ 1,112,473	
Donations	-	-	-	
Grants	-	9,555	9,555	
Investment earnings	29	-	29	
Miscellaneous income	84,704	-	84,704	
Net assets released from restrictions	23,061	(23,061)		
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,220,267	(13,506)	1,206,761	
EXPENSES				
Program services	882,539	-	882,539	
Management and general	345,506		345,506	
TOTAL EXPENSES	1,228,045		1,228,045	
CHANGE IN NET ASSETS	(7,778)	(13,506)	(21,284)	
NET ASSETS AT BEGINNING OF YEAR	2,809,858	69,875	2,879,733	
NET ASSETS AT END OF YEAR	\$ 2,802,080	\$ 56,369	\$ 2,858,449	

2022					
	Without DonorWith DonorRestrictionsRestrictions				Total
\$	850,996 39 - 7 89,619 198,395	\$(-	- - - - 198,395)	\$	850,996 39 - 7 89,619 -
	1,139,056	(1	1 <u>98,395</u> )		940,661
	759,252 171,369		-		759,252 171,369
	930,621				930,621
	208,435	(1	198,395)		10,040
	2,601,423	2	268,270		2,869,693
\$	2,809,858	\$	69,875	\$	2,879,733

(an Oregon not-for-profit corporation)

### CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

#### For the Years Ended June 30, 2023 and 2022

	Property Management Services				
	2023			2022	
Depreciation	\$	229,060	\$	229,059	
Insurance		41,078		26,728	
Interest		47,699		46,974	
Miscellaneous		99,351		54,673	
Office expense		7,200		13,179	
Payroll		223,585		230,530	
Payroll taxes and benefits		22,145		7,772	
Professional services		31,009		12,726	
Program services		240,780		67,392	
Repairs and maintenance		103,193		76,802	
Security		1,434		1,169	
Supplies		-		143	
Taxes		4,181		3,934	
Telephone		17,241		70	
Utilities		160,089		159,470	
Totals	\$	1,228,045	\$	930,621	

(an Oregon not-for-profit corporation)

## CONSOLIDATED STATEMENTS OF CASH FLOWS

#### For the Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (21,284)	\$ 10,040
Adjustments to reconcile change in net assets to net cash		
provided (used) by operating activities: Depreciation	229,060	229,059
(Increase) decrease in:	229,000	229,059
Accounts receivable	(43,375)	1,405
Inventory	(40,070)	5,154
Prepaid expenses	(1,224)	(2,397)
Increase (decrease) in:	( ) /	() )
Accounts payable	(1,865)	(2,168)
Accrued payroll and related expenses	 9,196	 1,168
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	 170,508	 242,261
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) decrease in:		
Capital reserves	18,084	184,116
Security deposits	(23)	3,194
Construction in progress	(804,188)	-
Increase (decrease) in security deposit and prepaid liability	 5,773	 (10,233)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	 (780,354)	 177,077
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(32,517)	(22,926)
Refinance Songbird note payable	-	301,170
Due to Parkside	 80,000	 -
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	 47,483	 278,244
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(562,363)	697,582
BEGINNING CASH AND CASH EQUIVALENTS	 918,454	 220,872
ENDING CASH AND CASH EQUIVALENTS	\$ 356,091	\$ 918,454
SUPPLEMENTAL DISCLOSURES Interest paid Income taxes paid	\$ 47,699	\$ 46,974 -

## NOTES TO BASIC FINANCIAL STATEMENTS

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Organization and Nature of Activities

Albany Partnership for Housing and Community Development, Inc. (an Oregon not-for-profit corporation) was incorporated on December 3, 1992 with the state of Oregon as a public benefit corporation organized under Oregon nonprofit corporation law. The Organization was created in response to legislation that was mandated in 1990 by the Oregon legislature in the funding and creation of community development corporations to address the housing and economic development needs in rural communities. The Organization also focuses on residents with poor histories of remaining housed. The Organization has built four projects and rents them as low-income housing in Albany, Oregon. The Organization also has oversight management of one other low-income housing project. The Organization continues to seek other opportunities to purchase or build other low-income housing projects.

#### 1. Periwinkle Place

The Organization purchased land in September 1993 on Queen Avenue located in Albany, Oregon and built low-income housing units in order to provide affordable housing to low-income families. The land was purchased for \$126,520. The project was named Periwinkle Place and construction was completed in 1995. It consists of 30 manufactured homes and two apartments over a community room. Grants were received from several organizations, including a \$150,000 Oregon Trust Fund grant and a \$500,000 HOME grant through HUD from the Oregon Housing and Community Services Department (OHCS). In addition, the Organization received in-kind contributions from the City of Albany, Hewlett-Packard, Washington Federal Savings, KeyBank, Samaritan Health Services (Albany General), and many other organizations who donated time and effort toward the project.

#### 2. Parkrose

In 1996, the Organization purchased property to develop a second low-income housing project called Parkrose. The project originally was an 18-unit development on three sites, with duplexes and homes available for rent as affordable housing to low-income families. The project was completed in 1999. The original loan for \$685,000 was restructured and refinanced after the agency sold off five units on separate properties to reduce the original loan by \$300,000 in 2006. Permanent financing is with Umpqua Bank, formerly named Columbia Bank.

(an Oregon not-for-profit corporation)

### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### A. Organization and Nature of Activities (Continued)

#### 3. Songbird Village

On July 31, 2015, 100% of the Songbird property, previously owned by Albany Family Housing Limited Partnership, was contributed to the Organization, which is now owned 100% by Albany Partnership for Housing and Community Development, Inc. The property consists of 48 units and a community room constructed in 2000. Songbird Village received a \$385,000 HOME grant from HUD and a Low Income Housing Tax Credit of \$3,357 through OHCS. The original loan of \$1,043,000 was restructured and refinanced in 2022. Permanent financing is with KeyBank.

#### 4. LifeSkills

LifeSkills consists of two properties, one house and a duplex, that were originally purchased for \$184,170 by the Community Services Consortium in 2011 through the federal Neighborhood Stabilization Program. After being rehabilitated, the Albany Partnership acquired the properties for \$1 each. They are a 100% owned affiliate of Albany Partnership for Housing and Community Development, Inc. The property consists of three units to provide permanent supportive housing.

#### B. Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide for Not-for-Profit Organizations (the Guide). FASB ASC 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets, revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

<u>Net assets without donor restrictions</u>: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

<u>Net assets with donor restrictions</u>: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

(an Oregon not-for-profit corporation)

### NOTES TO BASIC FINANCIAL STATEMENTS

#### June 30, 2023 and 2022

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation (Continued)

Albany Partnership for Housing and Community Development, Inc. records its revenue and expenses using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

### C. Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant accounting estimates reflected in the Organization's financial statements include depreciable lives and salvage values of capital assets. Accordingly, actual results could differ from those estimates.

#### D. Cash and Cash Equivalents

Albany Partnership for Housing and Community Development, Inc. considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

#### E. Restricted Cash

#### 1. Security Deposits

The Organization maintains funds in separate bank accounts for security deposits of the rental projects. The security deposits are either refunded, used to pay additional costs at the time of tenant move-out, or both.

#### F. Investment in Real Estate

Investment in real estate is recorded at cost. Acquisition and other direct costs, as well as interest and other indirect costs related to acquisition and development, are capitalized. All expenditures for repairs and maintenance that do not appreciably extend the useful life or increase the value of an asset are expensed in the period in which the cost is incurred.

The Organization evaluates its investment in real estate for financial impairments and will continue to evaluate it if events or changes in circumstances indicate the carrying amounts of such assets may not be fully recoverable.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

#### June 30, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### G. Property and Equipment

Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded as support at their estimated fair values and are capitalized. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Property and equipment are depreciated using the straight-line method over the following estimated lives:

<u>Assets</u>	Years
Equipment	5
Furnishings	7
Buildings	27.5

#### H. Fair Values of Financial Instruments

The carrying amounts of cash, cash equivalents, and short-term investments, if any, in the consolidated statement of financial position approximate fair value due to the short maturities of those instruments.

#### I. Income Taxes

Albany Partnership for Housing and Community Development, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, effective February 1, 1957. Therefore, no provision for income taxes has been made. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The Organization's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in FASB ASC 740, which prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing in the financial statements tax positions taken or expected to be taken on a tax return, including positions that the Organization is exempt from income taxes or not subject to income taxes on unrelated business income. The Organization presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits.

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### J. Revenue and Revenue Recognition

Revenue primarily consists of rental income, donations, investment earnings, and miscellaneous items.

Rental income is recognized as rents become due. Rental payments received in advance are deferred until earned. All leases between Albany Partnership for Housing and Community Development, Inc. and the tenants are operating leases.

#### K. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### NOTE 2 – CASH AND CASH EQUIVALENTS

Cash balances for the years ended June 30, 2023 and 2022 consisted of the following:

	 2023	 2022	
Checking accounts Money market and savings accounts Reserve accounts	\$ 352,879 68,829 -	\$ 915,242 68,806 18,084	
Total cash	 421,708	 1,002,132	
Less restricted cash for: Asset replacement reserve Security deposits	 - (65,617)	 (18,084) (65,594)	
Total restricted cash	 (65,617)	 (83,678)	
Total cash and cash equivalents	\$ 356,091	\$ 918,454	

#### **NOTE 3 – TENANT SECURITY DEPOSITS**

Portions of the tenant security deposits for the Organization's rental projects are kept in separate bank accounts, which are only adjusted by additional deposits and repayments to tenants. Investment earnings are accumulated in the accounts and periodically transferred to operations as earnings of the project.

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#### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

#### NOTE 3 – TENANT SECURITY DEPOSITS (Continued)

The following summarizes the tenant security deposit accounts and liability as of June 30, 2023, 2022, and 2021.

	2023		2022	2021		
Tenant security deposit bank accounts	\$	65,617	\$ 68,806	<u>\$</u>	73,799	
Tenant security deposit liability	\$	65,617	\$ 65,594	\$	73,464	

#### **NOTE 4 – NOTES PAYABLE**

Notes payable for the years ended June 30, 2023 and 2022 consisted of the following:

	2023	2022		
Umpqua Bank - Note payable due monthly at \$2,454, which includes interest at 7.625%. Collateralized by Parkrose land and buildings. Matures June 1, 2027.	\$ 104,645	\$	125,122	
Network for Oregon Affordable Housing (NOAH) - Mortgage payable was refinanced with KeyBank on March 10, 2022. Mortgage payable due monthly at \$4,301, which includes interest at 4.94%. Collateralized by land and buildings.				
Matures March 10, 2032.	 784,148		796,188	
	888,793		921,310	
Less current portion	 (35,449)		(33,186)	
Net long-term debt	\$ 853,344	\$	888,124	
Maturities on the notes payable are as follows:				
Year Ending June 30				
2024	\$ 35,449			
2025	37,834			
2026	40,429			
2027	43,209			
2028	20,567			
2029-2032	 711,305			
	\$ 888,793			

(an Oregon not-for-profit corporation)

#### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

#### NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Donor-restricted net assets consist of amounts for the following purposes:

	 2023	2022		
Asset replacement reserve Security deposits	\$ - 56,369	\$	18,084 51,791	
Total	\$ 56,369	\$	69,875	

#### NOTE 6 – NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization's board of directors has chosen to designate a portion of unrestricted net assets for capital reserves, to be used to purchase capital assets, building improvements, and other capital asset needs. Reserved are tracked by property.

#### NOTE 7 – LIQUIDITY

Albany Partnership for Housing and Community Development, Inc.'s financial assets available within one year of the consolidated statement of financial position date for general expenditure are as follows:

	 2023	 2022
Cash and cash equivalents Accounts receivable	\$ 356,091 41,457	\$ 918,454 (1,918)
Total	\$ 397,548	\$ 916,536

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the consolidated statement of financial position date.

Albany Partnership for Housing and Community Development, Inc. has not formally adopted a liquidity management policy.

#### NOTE 8 – CONCENTRATION OF CREDIT RISK

#### A. Cash in Excess of Federally Insured Limits

The Organization maintains bank accounts at one financial institution, for which deposits are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). On June 30, 2023, the Organization held deposits in excess of federally insured limits.

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#### NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023 and 2022

### **NOTE 9 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May 8, 2024, which was the date that the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

(an Oregon not-for-profit corporation)

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2023

	Administrative	LifeSkills Apartments	Parkrose Apartments
Assets			
CURRENT ASSETS Cash and cash equivalents Accounts receivable Prepaid expenses Due from other funds	\$ 128,447 - 2,199 	\$     71,669 2,443 477 	\$
TOTAL CURRENT ASSETS	1,501,313	74,589	123,895
RESTRICTED CASH	<u> </u>	4,904	10,300
PROPERTY AND EQUIPMENT Land Buildings Construction in progress Furniture and equipment Less accumulated depreciation	- - - 13,892 (13,892)	58,365 125,805 - - 184,170 (56,991)	62,616 1,145,762 - - 309 1,208,687 (694,976)
NET PROPERTY AND EQUIPMENT		127,179	513,711
TOTAL ASSETS	<u>\$ 1,501,313</u>	<u>\$ 206,672</u>	<u>\$ 647,906</u>
Liabilities and Net Assets			
CURRENT LIABILITIES Accounts payable Accrued payroll and related expenses Due to other funds Due to Parkside Security deposits and prepayments Notes payable, current portion	\$ 1,642 29,931 - 475,983 - -	\$ 2,281 577 151,465 - 4,370 -	\$ 1,342 - - - 8,656 22,252
TOTAL CURRENT LIABILITIES	507,556	158,693	32,250
LONG-TERM LIABILITIES Notes payable, less current portion	<u> </u>	<u> </u>	82,357
TOTAL LIABILITIES	507,556	158,693	114,607
<b>NET ASSETS</b> Without donor restrictions Board-designated capital reserve With donor restrictions	993,757 - -	40,625 3,600 <u>3,754</u>	510,919 14,247 <u>8,133</u>
TOTAL NET ASSETS	993,757	47,979	533,299
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,501,313</u>	\$ 206,672	\$ 647,906

Periwinkle Apartments	Songbird Village	Total
\$ 148,861 16,046 2,825 <u>35,924</u>	\$ (52,139) - 4,096 	\$    356,091 41,457 10,929 1,446,933
203,656	(48,043)	1,855,410
19,380	31,033	65,617
126,520 1,628,990 - 5,966 1,761,476 (1,143,378) 618,098	777,945 4,234,198 804,188 246,899 6,063,230 (3,464,429) 2,598,801	1,025,446 7,134,755 804,188 <u>267,066</u> 9,231,455 (5,373,666) 3,857,789
<u>\$ 841,134</u>	<u>\$ 2,581,791</u>	<u>\$ 5,778,816</u>
\$ 4,168 - - 17,013 - 21,181 - 21,181 - 21,181 - 756,647 48,000 15,306	\$ 7,107 - 1,295,468 - 31,571 13,197 1,347,343 770,987 2,118,330 421,347 12,938 29,176	<ul> <li>\$ 16,540 30,508</li> <li>1,446,933 475,983</li> <li>61,610 35,449</li> <li>2,067,023</li> <li>853,344</li> <li>2,920,367</li> <li>2,723,295 78,785 56,369</li> </ul>
819,953	463,461	2,858,449
<u>\$ 841,134</u>	\$ 2,581,791	\$ 5,778,816

(an Oregon not-for-profit corporation)

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2022

	LifeSkills Administrative Apartments		Parkrose Apartments
Assets			
CURRENT ASSETS Cash and cash equivalents Accounts receivable Prepaid expenses Due from other funds	\$ 32,480 - 1,845 	\$ 66,233 140 428 	\$ 48,439 (1,951) 1,149 <u>63,090</u>
TOTAL CURRENT ASSETS	1,334,030	66,801	110,727
RESTRICTED CASH		4,754	18,019
PROPERTY AND EQUIPMENT Land Buildings Furniture and equipment Less accumulated depreciation	- <u>13,892</u> 13,892 (13,892)	58,365 125,805 - 184,170 (52,417)	62,616 1,145,762 <u>309</u> 1,208,687 (665,394)
NET PROPERTY AND EQUIPMENT		131,753	543,293
TOTAL ASSETS	\$ 1,334,030	\$ 203,308	\$ 672,039
Liabilities and Net Assets			
CURRENT LIABILITIES Accounts payable Accrued payroll and related expenses Due to other funds Due to Parkside Security deposits Notes payable, current portion	\$ 4,612 21,312 - 395,983 - -	\$ 359 - 151,755 - 2,932 -	\$
TOTAL CURRENT LIABILITIES	421,907	155,046	34,626
LONG-TERM LIABILITIES Notes payable, less current portion TOTAL LIABILITIES	421,907	<u>-</u> 155,046	<u>104,498</u> 139,124
NET ASSETS Without donor restrictions With donor restrictions	912,123 	46,008 2,254	514,892 18,023
TOTAL NET ASSETS	912,123	48,262	532,915
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,334,030</u>	\$ 203,308	\$ 672,039

Periwinkle Apartments	Songbird Village	Total
\$ 129,621	\$ 641,681	\$ 918,454
502	(609)	(1,918)
2,629	3,654	9,705
19,591		1,382,386
152,343	644,726	2,308,627
30,228	30,677	83,678
126,520	777,945	1,025,446
1,628,990	4,234,198	7,134,755
5,966	246,899	267,066
1,761,476	5,259,042	8,427,267
(1,102,446)	(3,310,457)	(5,144,606)
659,030	1,948,585	3,282,661
<u>\$ 841,601</u>	\$ 2,623,988	\$ 5,674,966
\$ 4,031	\$ 6,210	\$ 18,405
-	-	21,312
-	1,230,631	1,382,386
-	-	395,983
17,039	25,057	55,837
	12,562	33,186
21,070	1,274,460	1,907,109
	783,626	888,124
21,070	2,058,086	2,795,233
794,423	542,412	2,809,858
26,108	23,490	69,875
820,531	565,902	2,879,733
<u>\$ 841,601</u>	<u>\$ 2,623,988</u>	<u>\$ 5,674,966</u>

(an Oregon not-for-profit corporation)

## CONSOLIDATING STATEMENT OF ACTIVITIES

#### For the Year Ended June 30, 2023

	Administrative					
		nout Donor	With Donor			
	Re	estrictions	Res	strictions	Total	
REVENUE, GAINS, AND OTHER SUPPORT						
Rental income, net of vacancies	\$	335,820	\$	-	\$	335,820
Grants		-		9,000		9,000
Investment earnings		-		-		-
Miscellaneous income Net assets released from restrictions		82,320		-		82,320
Net assets released from restrictions		9,000		(9,000)		<u> </u>
TOTAL REVENUE, GAINS, AND OTHER SUPPORT		427,140				427,140
EXPENSES						
Property management services						
Depreciation		-		-		-
Insurance		11,634		-		11,634
Interest		-		-		-
Miscellaneous		43,014		-		43,014
Office expense		6,892		-		6,892
Payroll		222,676		-		222,676
Payroll taxes and benefits		22,050		-		22,050
Professional services		27,018		-		27,018
Program services		-		-		-
Repairs and maintenance		1,419		-		1,419
Security		-		-		-
Taxes		-		-		-
		9,673		-		9,673
Utilities		1,130		-		1,130
TOTAL EXPENSES		345,506		-		345,506
CHANGE IN NET ASSETS		81,634		-		81,634
NET ASSETS AT BEGINNING OF YEAR		912,123				912,123
NET ASSETS AT END OF YEAR	\$	993,757	\$	_	\$	993,757

LifeSkills Apartments					Parkrose Apartments					
With	out Donor	With Donor			With	out Donor	Witl	h Donor		
Re	strictions	Restrictions		Total	Re	strictions	Res	strictions		Total
\$	83,583	\$-	\$	83,583	\$	119,014	\$	-	\$	119,014
Ŧ		555	Ŧ	555	Ŧ	-	Ŧ	-	Ŧ	-
	-	-		-		1		-		1
	1,568	-		1,568		816		-		816
	(945)	945		-		9,890		(9,890)		-
	(0.0)					0,000		(0,000)		
	84,206	1,500		85,706		129,721		(9,890)		119,831
	· · · ·			<u> </u>		<u> </u>				, , , , , , , , , , , , , , , , , , , ,
	4,574	-		4,574		29,582		-		29,582
	1,576	-		1,576		6,455		-		6,455
	-	-		-		8,141		-		8,141
	28,881	-		28,881		8,986		-		8,986
	 71	-		 71		42		-		42
	909	-		909		-		-		-
	95	-		95		-		-		-
	448	-		448		531		-		531
	28,512	-		28,512		26,988		-		26,988
	2,624	-		2,624		15,480		-		15,480
	_,	-		, -		-		-		-
	4,181	-		4,181		-		-		-
	-	-		_		-		-		-
	14,118	-		14,118		23,242		-		23,242
	· · ·			<u>,                                     </u>		<u>,                                     </u>				, , , , , , , , , , , , , , , , , , , ,
	85,989	-		85,989		119,447		-		119,447
	<u> </u>			<u> </u>		<u> </u>				<u> </u>
	(1,783)	1,500		(283)		10,274		(9,890)		384
	46,008	2,254		48,262		514,892		18,023		532,915
\$	44,225	\$ 3,754	\$	47,979	\$	525,166	\$	8,133	\$	533,299

(Continued)

(an Oregon not-for-profit corporation)

## CONSOLIDATING STATEMENT OF ACTIVITIES

#### For the Year Ended June 30, 2023

(Continued)

	Periwinkle Apartments							
		nout Donor		th Donor				
	Re	estrictions	Re	strictions		Total		
REVENUE, GAINS, AND OTHER SUPPORT	•	~~~ ~~~	•		•	~~~ ~~~		
Rental income, net of vacancies	\$	207,863	\$	-	\$	207,863		
Grants Investment earnings		- 4		-		- 4		
Miscellaneous income		4		-		4		
Net assets released from restrictions		10,802		(10,802)		-		
		10,002		(10,002)				
TOTAL REVENUE, GAINS, AND OTHER SUPPORT		218,669		(10,802)	207,867			
EXPENSES								
Property management services								
Depreciation		40,932		-		40,932		
Insurance		6,313		-		6,313		
		-		-		-		
Miscellaneous Office expense		7,058 138		-		7,058 138		
Payroll		130		-		130		
Payroll taxes and benefits		-		_		-		
Professional services		1,588		-		1,588		
Program services		74,112		-		74,112		
Repairs and maintenance		30,369		-		30,369		
Security		-		-		-		
Taxes		-		-		-		
Telephone		2,988		-		2,988		
Utilities		44,947		-		44,947		
TOTAL EXPENSES		208,445		-		208,445		
CHANGE IN NET ASSETS		10,224		(10,802)		(578)		
NET ASSETS AT BEGINNING OF YEAR		794,423		26,108		820,531		
NET ASSETS AT END OF YEAR	\$	804,647	\$	15,306	<u>\$</u>	819,953		

		Songb	oird Village		Total						
With	nout Donor	With	ו Donor		Wi	thout Donor	Wi	th Donor		Grand	
Re	estrictions	Res	trictions	Total	R	estrictions	Re	Restrictions		Total	
\$	366,193	\$	-	\$ 366,193	\$	1,112,473	\$	9,555	\$	1,112,473 9,555	
	-		-	-		-		9,555			
	24		-	24		29		-		29	
	-		- 5 696	-		84,704		-		84,704	
	(5,686)		5,686	 -		23,061		(23,061)		-	
	360,531		5,686	 366,217		1,220,267		(13,506)		1,206,761	
	153,972		-	153,972		229,060		-		229,060	
	15,100		-	15,100		41,078		-		41,078	
	39,558		-	39,558		47,699		-		47,699	
	11,412		-	11,412		99,351		-		99,351	
	57		-	57		7,200		-		7,200	
	-		-	-		223,585		-		223,585	
	-		-	-		22,145		-		22,145	
	1,424		-	1,424		31,009		-		31,009	
	111,168		-	111,168		240,780		-		240,780	
	53,301		-	53,301		103,193		-		103,193	
	1,434		-	1,434		1,434		-		1,434	
	-		-	-		4,181		-		4,181	
	4,580		-	4,580		17,241		-		17,241	
	76,652		-	 76,652		160,089		-		160,089	
	468,658			 468,658		1,228,045				1,228,045	
	(108,127)		5,686	(102,441)		(7,778)		(13,506)		(21,284)	
	542,412		23,490	 565,902		2,809,858		69,875		2,879,733	
\$	434,285	\$	29,176	\$ 463,461	\$	2,802,080	\$	56,369	\$	2,858,449	

(an Oregon not-for-profit corporation)

## CONSOLIDATING STATEMENT OF ACTIVITIES

### For the Year Ended June 30, 2022

			Adminis	strative		
		out Donor	With D			
	Restrictions		Restrie	ctions		Total
REVENUE, GAINS, AND OTHER SUPPORT Rental income, net of vacancies	\$	100 100			¢	100 100
Donations	Φ	108,192 39	\$	-	\$	108,192 39
Investment earnings				-		
Miscellaneous income		45,703		-		45,703
Net assets released from restrictions		45,705		-		45,705
אפן מספרס דפופמפע ווטווו דפטווטווטווס						
TOTAL REVENUE, GAINS, AND OTHER SUPPORT		153,935		_		153,935
EXPENSES						
Property management services						
Depreciation		-		-		-
Insurance		14,051		-		14,051
Interest		-		-		-
Miscellaneous		-		-		-
Office expense		3,063		-		3,063
Payroll		121,371		-		121,371
Payroll taxes and benefits		(4,700)		-		(4,700)
Professional services		11,937		-		11,937
Program services		-		-		-
Repairs and maintenance		18,570		-		18,570
Security		-		-		-
Supplies		-		-		-
Taxes		-		-		-
Telephone		-		-		-
Utilities		7,077		-		7,077
TOTAL EXPENSES		171,369		-		171,369
CHANGE IN NET ASSETS		(17,434)		-		(17,434)
NET ASSETS AT BEGINNING OF YEAR		929,557				929,557
NET ASSETS AT END OF YEAR	\$	912,123	\$	-	\$	912,123

	Li	ifeSkills Apartmer	nts		Parkrose Apartments						
With	out Donor	With Donor			Without Donor V			th Donor			
Re	strictions	Restrictions		Total	Re	estrictions	Restrictions			Total	
\$	83,882	\$-	\$	83,882	\$	112,773	\$	-	\$	112,773	
	-	-		-		-		-		-	
	-	-		-		-		-		-	
	4,981	-		4,981		871		-		871	
	2,352	(2,352)		-		(945)		945		-	
	91,215	(2,352)		88,863		112,699	945			113,644	
	4 575					00 500				00 500	
	4,575	-		4,575		29,582		-		29,582	
	1,422	-		1,422		5,890		-		5,890	
	-	-		-		10,218		-		10,218	
	28,745	-		28,745		6,796		-		6,796	
	209	-		209		339		-		339	
	11,996	-		11,996		16,492		-		16,492	
	1,268	-		1,268		1,789		-		1,789	
	45	-		45		150		-		150	
	3,600	-		3,600		7,800		-		7,800	
	14,281	-		14,281		3,475	-			3,475	
	-	-		-		-		-		-	
	-	-		-		-		-		-	
	3,934	-		3,934		-		-		-	
	-	-		-		-		-		-	
	12,666			12,666		23,336		-		23,336	
	82,741	-		82,741		105,867		-		105,867	
	02,711			02,711		100,007				100,007	
	8,474	(2,352)		6,122		6,832		945		7,777	
	37,534	4,606		42,140		508,060		17,078		525,138	
\$	46,008	<u>\$ 2,254</u>	\$	48,262	\$	514,892	\$	18,023	\$	532,915	
										_	

(Continued)

(an Oregon not-for-profit corporation)

### CONSOLIDATING STATEMENT OF ACTIVITIES

#### For the Year Ended June 30, 2022

(Continued)

(Continued)	Periwinkle Apartments						
	With	iout Donor		h Donor	15		
		strictions		strictions		Total	
REVENUE, GAINS, AND OTHER SUPPORT		5010013	110	5110115		Total	
Rental income, net of vacancies	\$	203,915	\$	-	\$	203,915	
Donations	Ŷ	- 200,010	Ψ	-	Ψ	- 200,010	
Investment earnings		2		-		2	
Miscellaneous income		7,880		-		7,880	
Net assets released from restrictions		3,326		(3,326)			
TOTAL REVENUE, GAINS, AND OTHER SUPPORT		215,123		(3,326)	211,797		
EXPENSES							
Property management services							
Depreciation		40,932		-		40,932	
Insurance		5,757		-		5,757	
Interest		-		-		-	
Miscellaneous		1,367		-		1,367	
Office expense		3,815		-		3,815	
Payroll		33,466		-		33,466	
Payroll taxes and benefits		3,789		-		3,789	
Professional services		35		-		35	
Program services Repairs and maintenance		24,000 14,114		-		24,000 14,114	
Security		14,114		-		14,114	
Supplies		-		-		-	
Taxes		_		_		_	
Telephone		_		-		-	
Utilities		42,913				42,913	
TOTAL EXPENSES		170,188				170,188	
CHANGE IN NET ASSETS		44,935		(3,326)		41,609	
NET ASSETS AT BEGINNING OF YEAR		749,488		29,434		778,922	
NET ASSETS AT END OF YEAR	\$	794,423	<u>\$</u>	26,108	\$	820,531	

		Songb	oird Village		Total						
With	out Donor	With	n Donor		Wit	hout Donor	W	ith Donor	Grand		
Re	estrictions	Res	trictions	Total	Re	estrictions	Re	estrictions		Total	
\$	342,234	\$	-	\$ 342,234	\$	850,996	\$	-	\$	850,996	
	-		-	-		39		-		39	
	4		-	4		7		-		7	
	30,184		-	30,184		89,619		-		89,619	
	193,662		(193,662)	 -		198,395		(198,395)		-	
								(			
	566,084		(193,662)	 372,422		1,139,056		(198,395)		940,661	
	153,970		-	153,970		229,059		-		229,059	
	(392)		-	(392)		26,728		-		26,728	
	36,756		-	36,756		46,974		-		46,974	
	17,765		-	17,765		54,673		-		54,673	
	5,753		-	5,753		13,179		-		13,179	
	47,205		-	47,205		230,530		-		230,530	
	5,626		-	5,626		7,772		-		7,772	
	559		-	559		12,726		-		12,726	
	31,992		-	31,992		67,392		-		67,392	
	26,362		-	26,362		76,802		-		76,802	
	1,169		-	1,169		1,169		-		1,169	
	143		-	143		143		-		143	
	-		-	-		3,934		-		3,934	
	70		-	70		70		-		70	
	73,478		-	 73,478		159,470				159,470	
	400,456		-	 400,456		930,621				930,621	
	165,628		(193,662)	(28,034)		208,435		(198,395)		10,040	
	376,784		217,152	 593,936		2,601,423		268,270		2,869,693	
\$	542,412	\$	23,490	\$ 565,902	\$	2,809,858	\$	69,875	\$	2,879,733	

## **EMPLOYMENT POLICIES**

## Equal Employment Opportunity

APHCD is an equal employment opportunity employer. Employment decisions are based on merit and business needs, and not on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, weight, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

## Sexual Harassment

Sexual harassment of employees or service recipients is illegal and will not be tolerated by APHCD.

Sexual harassment is defined as:

- Any unwanted, deliberate, or repeated unsolicited verbal comment, gesture, or physical contact of a sexual nature.
- Implicit or explicit coercive sexual behavior used to control, influence, or affect the career, salary or job of any employee or service recipient.
- Implicit or explicit requests of a sexual nature which serve as a condition of employment or service.
- Requests for sexual favors or other verbal or physical conduct of a sexual nature which have the purpose or effect of substantially interfering with service delivery, with an employee's work performance, or creating an intimidating, hostile or offensive work environment.

## 3.3 Americans with Disabilities Act

It is the policy of APHCD to comply with all relevant and applicable provisions of the Americans with Disabilities Act (ADA). APHCD will not discriminate against any qualified employee or job applicant with respect to any terms, privileges, or conditions of employment because of a person's physical or mental disability.

#### 3.4 Immigration Law Compliance

All offers of employment are contingent on verification of the candidate's right to work in the United States. On the first day of work, every new employee will be asked to provide original documents verifying his or her right to work and, as required by federal law, and to sign Federal Form I-9, Employment Eligibility Verification Form.



# Board of Directors 2024/2025

Sharon Konopa-- Board President, appointed to the board Dec. 1998 to current

#### Officer position since 2000

Hector Cordova-- Vice President, appointed to the board in 2007 to current

**Michael Thomson—Secretary/Treasurer**-appointed to the board, April, 2022— Appointed Secretary September 2023, Appointed Secretary/Treasurer March 19, 2024

(Previous member 2010-2011)

Barbara Thayer-- Director-appointed to the board August 15, 2023-current

(previous support services 2007-2009)

Heidi Overman-- Director-appointed to the board March 19, 2024

(Previous member 2008-2009)