



COMMUNITY DEVELOPMENT COMMISSION AGENDA

**Monday, February 10, 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 January 27, 2025, minutes [Pages 2-4] (Chair)
4. Scheduled Business [Pages 5-307] (Staff)
 - 2025 Applicant Presentations: Oregon Cascades West Council of Governments, Jackson Street Youth Services, Creating Housing Coalition COAT, C.H.A.N.C.E. Recovery, and Habitat for Humanity.
5. Business from the Public (Chair)

Persons wanting to provide comments may:

 1. *Email written comments to cdaa@albanyoregon.gov, including your name, before **noon on the day of the meeting.***
 2. *To comment virtually during the meeting, register by emailing cdaa@albanyoregon.gov, before **noon on the day of the meeting**, with your name. The chair will call upon those who have registered to speak.*
 3. *Appear in person at the meeting and register to speak.*
6. Business from the Commission (Chair)
7. Next Meeting Date: Monday, February 24, 2025, at 12:00 p.m. in Santiam Room
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: cdaa@albanyoregon.gov or call 541-917-7550.

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





COMMUNITY DEVELOPMENT COMMISSION

MINUTES

January 27, 2025

12:00 p.m.

Hybrid – Council Chambers

Approved: DRAFT

Call to Order

Chair Courtney Stubbs called the meeting to order at **12:00 p.m.**

Roll Call

Members present: Jim Cole, Larry Timm, Ron Green, Courtney Stubbs, Robyn Davis, Alex Johnson II, Bessie Johnson, John Robledo (arrived at 12:01 p.m.)

Members absent: Emma Deane (excused), Skylar Bailey

Approval of Minutes for December 16, 2024

12:01 p.m.

Motion: Commissioner Johnson II moved to approve December 16, 2024, minutes as presented. Commissioner Timm seconded the motion, which passed 8-0.

Election of Chair and Vice Chair

12:02 p.m.

Commissioner Alex Johnson II nominated Commissioner Bessie Johnson for Chair. Commissioner Davis seconded the nomination, which passed 8-0.

Commissioner Davis volunteered to continue to serve as Vice Chair. Commissioner Johnson II nominated Commissioner Davis. Commissioner Cole seconded the nomination, which passed 8-0.

Scheduled Business:

12:04 p.m.

- 2025 Applicant Presentations

Executive Director of CARDV (Center Against Rape and Domestic Violence) Stephanie Miller, began noting that they are the only confidential shelter for individuals and families fleeing from domestic and sexual violence and stalking. She explained that their request was for \$30,000 to help support the hiring of a case manager/confidential advocate at .64 FTE.

CARDV provides a 24/7 hotline and shelter services with legal advocacy and community visits. She reported that they serve 125 individuals and children with confidential shelter for 30 days (25 are Albany residents). She emphasized that not all clients report where they are from so the numbers are estimated.

Staff reiterated that CBDG funds from Albany must serve Albany residents, so they would need to figure out Albany's proportion of the request. Miller responded that when working with clients the provider charges their time based upon the residence.

Chief Executive Officer, Chris Reese of Mid-Willamette Family YMCA introduced the YMCA's funding request. He provided background explaining that they work closely with the Boys and Girls Club to expand afterschool care. They are asking for \$18,000 to provide 24 families with \$125/month off the regular monthly membership cost of \$250/month. He noted the schools where care is provided. Their scholarship distribution is based on the Area Median Income (AMI), and they focus 50 percent for extremely low income to 30 percent for low and 20 percent to moderate income families. He shared that they do not get many donations and must count on grants.

Director of Program Development, Scott Withers with Boys and Girls Club of Albany shared their request is to keep the summer programs affordable for families at all levels. The ask is \$10,800 for July and August and

serve 200-225 students allowing \$25 off per week of summer charges for 50 students. Seventy-three percent of those served are extremely low to low income (regular rate \$75/week with discount would bring the total cost total down to \$50/week). Program interest and need continues to grow. He expressed the Club has been a godsend for families with more than one child. This grant will help to keep families coming in.

Board President, Sharon Konopa with Albany Partnership for Housing and Community Development provided a description of their ask for \$130,000. They are the oldest non-profit housing providers preserving rent restricted low-income housing for rent burdened households. They also provide cooling centers and community rooms. Their request is for funds for new Heating Venting and Cooling (HVAC) systems for the two community rooms. She described their rental rates which included utility services. She described the percentages of AMI being served beginning with extremely low income.

The funding is needed because the only revenues received are from the tenant rents. They are not allowed to charge a fee for the use of community rooms. To provide the HVAC systems, they would need to raise the rent. If not fully funded, it may not be feasible financially to proceed. She noted that when you have rent-restricted properties it is difficult and expensive to make capital improvements as banks value the properties lower. Their application described six different projects at three properties: two roofing, one siding and three HVAC projects.

Staff noted that there will be additional presentations at the next meeting.

Business from the Public

None.

Business from the Commission

12:53 p.m.

Commissioner Davis brought up the letter being drafted on creating a homeless taskforce and needing some additional time to finalize it. Staff advised Davis to let them know when to include it on the agenda. Commissioner Davis agreed to have it discussed in February.

Commissioner Green asked for any updates on the availability of block grants with the new administration. Catlin didn't have any information but did believe grant numbers would be delayed. Her concern at this point is that the timeline will be pushed out.

Commissioner Davis asked about the status of the Housing Implementation Plan and fees. Staff shared there was a first reading of two ordinances: one for the Construction Excise Tax and the other a Low-Income Property Tax Exemption. Staff said these items were put on pause until the budget is adopted and staff will provide a revenue impact analysis to council to address revenue concerns.

Commissioner Johnson II announced that the veteran's housing project he is working on has been mostly funded by a grant from Oregon Housing and Community Services to build 40 units and they are continuing fundraising but are excited to move forward.

Next Meeting Date

Next meeting is scheduled for February 10, 2025, at noon.

Adjournment

Chair Johnson called the meeting adjourned at 1:05 p.m.

Respectfully submitted,

Reviewed by,

Susan Muniz
Recorder

Anne Catlin
Comprehensive Planning Manager

**Documents discussed at the meeting that are not in the agenda packet are archived in the record. The documents are available by emailing cdaa@albanyoregon.gov.*



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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): OCWCOG, Senior Companion Program

Contact Person: Alicia Lucke Email: alucke@ocwcog.org

Mailing Address: 1400 Queen Avenue SE Albany, OR 97322

Phone # 541-924-8440 Agency website: www.ocwcog.org

UEI #*: 149704090 EIN: 93-058306

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

Organization Mission Statement:

The Senior Companion Program's mission is meeting critical community needs while providing life-changing opportunities for seniors.

2. Proposal Summary

Activity/Program Name: Senior Companion Program

Activity Location: Albany, OR

Proposal Summary: *Provide a summary of the proposed activity and anticipated outcomes.*

OCWCOG's Senior Companion Program matches 200%FPL, low-income seniors ages 55+, with local City of Albany senior homebound residents. The Program provides assistance to those senior residents with struggle with ADLs (activities of daily living), such as grocery shopping, mail sorting, or running errands. As a result, Senior Companion clients can "age in place"; that is, independently in their own home, in lieu of more costly institutional care. Volunteers serve a minimum of five hours per week; the primary recipients are local seniors, ages 65+.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:		
CDBG Funding Request	\$	4300
Leveraged Funds/Resources	\$	47,080
Total Activity Budget	\$	51,380



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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.
 - 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.

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

The OCWCOG Senior Companion Program- Albany project serves seniors 55+ that are at extremely-low to moderate-low income levels, as defined by HUD Income Limits. An estimated 80%+ of the volunteers and clients of this Program will meet the HUD income definitions; and, both volunteers and clients are further defined as "severely disabled adults" and/or "elderly persons". The relationship of the elderly volunteer to the elderly client is mutually beneficial and satisfies the City's 2023 -2027 plan as the program stipend expands economic opportunity for the senior volunteer who in turn provides needed public services to both elderly and elderly persons with disabilities. In the OCWCOG tri-county region, the population of adults between the ages of 60 and 74 years of age is predicted to increase from approximately 25,000 in 2000 to 45,000 in 2040. Services and supports for seniors that are not Medicaid eligible but in need of minor assistance with ADLs, that is, Activities of Daily Living as well as transportation (i.e. don't qualify for Rideline) are easily supplemented by the National Service of an AmeriCorps Seniors volunteer. The prevalence of disability in Linn County is 31.1% for residents aged 65 to 74 years, and 51.7% for residents over 75 years of age (Samaritan Albany General Hospital Community Health Needs Assessment 2023-2026).

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

Housed within the OCWCOG Community Services Program the Senior Companion Program is well-equipped to help fill Long Term Support Services (LTSS) gaps, in particular with those City of Albany residents who have extremely low (30% AMI) to moderate (80% AMI) income levels. A true "gaps" service, Senior Companions serve those LTSS clients who do not qualify for Rideline services; those who do not have the means to have private pay, or those that need one to two extra hours of extra help to age in place. AmeriCorps Seniors, the nation's leader in actively engaging older Americans,



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completed a longitudinal study which highlighted its impact on the social and health benefits of its active volunteers as well, making the Program one that is mutually beneficial.

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

- Benefits low/moderate income individuals or households;
- 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.

Housed in the local Senior and Disability Services, OCWCOG is the region's expert on elder inclusiveness, elder care, elder justice, elder equitability and protection. Each Senior Companion referral "station" has both accessibility and prohibition of discrimination language in its partner MOUs. This Program purposefully seeks those older Albany residents on the fringe and connects them to supports in a cost-effective, meaningful way.

In 2022, OCWCOG's management and union staff joined together to develop agency values for it's 2023-2025 Strategic Plan. One of the chief values identified by both groups and focal point for this FY is Diversity, Equity, and Inclusion (DEI), with the following agency-led objectives:

- Identify and address historical gaps and barriers to accessing services
- Meaningful engagement of under-represented communities
- Enhance our workforce to reflect the diversity of our communities

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

The POC for this grant, Alicia Lucke, is fully bilingual English/Spanish and serves as on-site interpreter and translator, if requested. Alicia holds a B.A. in Spanish, a MA in International Development Administration and has experience living and researching in Spain, Mexico, and Guatemala.

Benefit to low-income Albany residents

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

18 individuals or households or businesses
60 % extremely low income (below 30% AMI) 40 % low income (30-50% AMI)
 % moderate income (50-80% AMI) 100 % 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: Elderly; all volunteers are 60+; all clients are 65+ with average age of 79.



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

Five Senior Companion volunteers, residents of the City, will serve thirteen City of Albany elderly homebound neighbors in need of companionship and transportation. OCWCOG Senior Companion volunteers will receive specialized training in OCWCOG services by SDS staff, as well as instruction in self-care management, compassion fatigue, respite services, defensive driving, financial coaching, and cultural competency. Each volunteer must pass both the agency's Area Agency on Aging and federal background checks, which includes a FBI fingerprint screening. Each volunteer will serve 5+ hours per week with a qualitative Independent Living Survey conducted once the federal activity dosage is met.

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.

See above (#8)

Task	Staff	Timeline (Q1, Q2, Q3, Q4, ongoing)
Screen, background check, onboard COA volunteers	Alicia Lucke	Ongoing
Coordinate the Companionship/Transportation services to 13 homebound COA seniors 65+ via 5 community volunteers.	Brittany Kosydar	Ongoing
Review/ timesheets, mileage	Brittany Kosydar	Monthly
Approve/certify volunteer hours/mileage	Alicia Lucke	Monthly

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.

This project is ongoing and part of a three-year federal award; OCWCOG has federal mandated FTE and staff currently in place through 6/30/2027.



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

No, plans are in place to spend the full allocation for the current FY.

Organizational Experience and Activity Sustainability

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

This is the 8th application for CDBG funds to support the OCWCOG Senior Companion Program which is a federal program under the Corporation of National and Community Services. As such, OCWCOG is well versed on federal regulations in both pre and post award stages to include MOU development and evaluation, performance measures outputs and outcomes, volunteer mileage policies and financial management courses to include FFR preparation training.

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

OCWCOG underwent an AmeriCorps routine Monitoring visit in 2024; minor policy language updates resulted in a highly favorable audit; no major issues cited. OCWCOG was also monitored via CDBG-COA last year; no issues cited.

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

n/a

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

Aging and Disability Resource Connection (ADRC): Specialist triage incoming calls from prospective clients; refers to OPI; OPI Case Managers: Conduct home visit with client, reviews options based on ADLs and income.

MOU Partners:

OCWCOG, Senior and Disability Services Department OCWCOG, Meals on Wheels Program
OCWCOG, Money Management Program

- 16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)?
Yes, the agency would be able to pursue activity but would have to adjust mileage caps and staff project management time to the Albany project.

Financial

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

CDBG FUNDS ARE A GOOD SOURCE OF FUNDING TO SUPPLEMENT OUR BASELINE AWARD.



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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:	\$ 51,380		
CDBG Funding Requested for Activity:	\$ 4,300		
Total Number of People/Households Served:	18		
Total Cost per Person/Household:	\$2,854		
Total CDBG Cost per Person/Unit	\$239		
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal:	47080	47080	0
State:			
Local:			
Donations/Private:			
Grants:	4300		4300
Loans:			
Activity Budget Detail (Non-Development Activities)			
Specific Cost <i>Item/Description</i>	CDBG Amount Requested	Other Funds Amount	Total Amount <i>CDBG + Other Sources</i>
Personnel Salary/Fringe (.05FTE X2)	\$ 3000	\$22700	\$25700
Local Travel, staff, reim at federal rate		500	500
Albany volunteer federal stipend (\$4/hr)		20880	20880
Albany volunteer mileage, reim .40/mil	\$1300	\$2000	3300
Volunteer Training/Recognition/meals		\$1000	\$1000
Total	\$4300	\$47080	\$51380



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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: Alicia Lucke Title: Program Manager FTE on This Project: .05	<p><u>Ms. Lucke has over 13 years of volunteer management and training experience as the former Director of Cultural Health Initiatives at AZ American Heart Association and as a federal training linguist. She holds a Master's Degree in Development Administration with a focus on logic model design, planning and evaluation. She is fully bilingual English/Spanish and trained by the U.S. Government in Adult Learning Strategies. She is responsible for the day-to-day operations of the Program to ensure federal regulation compliance, forecasts recruitment strategies, prepares quarterly deliverables reports, certifies timesheets, and serves as backup to Ms. Kosydar.</u></p>
Name: Brittany Kosydar Title: Eligibility Specialist FTE on This Project: .05	<p><u>Ms. Kosydar leads the SCP project, volunteer recruitment and onboarding, client home visits, and matches. She also plans quarterly training and recognition events and reviews all SCP time sheets. Ms. Kosydar holds a B.A. from Minnesota State University, has worked for the Siletz Tribe as an outreach coordinator, and transferred internally to SCP after six years as a Medicaid Eligibility Specialist, making her our in-house team expert when SCP clients need to shift from volunteer help to a more thorough, Medicaid assistance program.</u></p>
Name: Title: FTE on This Project:	



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<p>Name:</p> <p>Title:</p> <p>FTE on This Project:</p>	
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ALICIA M. LUCKE

6206 SW Grand Oaks Drive, Corvallis, OR 97333 541.609.8073 alicia.lucke@gmail.com

PROFESSIONAL SUMMARY: Bilingual project administrator with over sixteen years' experience managing federal, state and local grants and contracts. Demonstrated success in grant writing, program implementation, and evaluation, including federal regulation compliance. Strong public speaking, teaching and coaching skills; near-native fluency in Spanish. United States Government certified trainer in Adult Learning Strategies. Proficient in Microsoft Applications, federal e-grants systems.

PROFESSIONAL EXPERIENCE

Oregon Cascades West Council of Governments, Albany, Oregon
PROGRAM MANAGER, COMMUNITY SERVICES PROGRAMS (2021- present)

Responsible for the day-to-day supervision, oversight, and operations of Community Programs including: Older American's Act Services (OAA) Programs, Foster Grandparent Program, Senior Companion Program, Senior Health Insurance Benefits Assistance (SHIBA) Program, Retired and Senior Volunteer Program, Benton County Veteran Service Office, Stand By Me – Oregon, and other pilot programs. Interprets policy, implements procedures, and directs staff. Monitors and administers budget including overseeing grant writing and fundraising efforts. Coordinates and collaborates with the Senior and Disability Services' Department and with other health and social agencies. Served as project lead for the 2022-2023 Bias Response Feasibility Research Project with the City of Corvallis.

PROGRAM SUPERVISOR, AMERICORPS SENIORS PROGRAMS, 2014-2021 (*promoted*).

Planned, organized and implemented recruitment, screening, orientation, onboarding and placement of 400 senior volunteers in Linn, Benton and Lincoln Counties.

Developed and maintained a total of 56 cooperative working MOUs with a variety of community service organizations and agencies;

Acted as liaison between OCWCOG and federal contract. Assisted with interpretation of state and federal policies that translate into operational activities;

Made presentations and serves as lead program media contact for funders, radio and print interviews;

Maintained and effectively supervised two staff, three interns and seventy low-income stipend senior volunteers, including forecasting and monitoring of project managed hours, volunteer timesheets, PTO stipend accruals, volunteer insurance claims, training, performance evaluations and disciplinary appeals.

SPANISH TRAINING SPECIALIST II, General Dynamics Information Technology 2008-2013; A. Harold and Associates 2012-2013, Federal Law Enforcement Training Center, Glynco, GA.

- Conducted 8,200+ hours of Spanish vocabulary, grammar and culture training at the Interagency Language Roundtable (ILR) 1+ level;
- Advised and tutored approximately 700 adult learners in preparation for end-of-course Formal Presentations including special purpose vocabulary, slang, Latino cultural competency and awareness;
- Obtained favorable U.S. Government background security clearance for access to ADP systems;
- Designated Train-the-Trainer for new hire orientations with both contractors (General Dynamics and A. Harold and Associates); and
- Served as Curriculum Advisor for Spanish vocabulary and culture sections of the U.S. Government Department of Homeland Security's Language Academy (2011-2013).

CULTURAL HEALTH DIRECTOR, American Heart Association/Pacific Mountain Affiliate. Tempe, AZ. 2006-2008.

- Recruited, coordinated and managed the American Heart Association's Cultural Health Initiatives group comprised of minority community leaders in the Phoenix and Denver markets;
- Served as bilingual spokesperson for State of Arizona Health Department's Cardiovascular Group;
- Managed local matching grants to include American Heart Association/United Way partnership focused on elder health outreach;
- Created, implemented and monitored grassroots hypertension awareness programs within the Phoenix African-American, Latino and Somali populations; and
- Received the 2008 Power to End Stroke Phoenix Community Leader designation.

RESEARCH ASSISTANT, Western Michigan University's Department of Political Science, Kalamazoo, MI. 2004- 2006.

- Assisted in the research, planning and delivery of three undergraduate Political Science courses: PSCI 375 Latin American Politics, PSCI 344 Women in Developing Countries, and PSCI 200 American Government.

EDUCATION

UNIVERSITY OF NORTH FLORIDA, Jacksonville, FL. 3 Graduate Spanish Credits, December 2011. GPA: 4.0/4.0.

WESTERN MICHIGAN UNIVERSITY, Kalamazoo, MI.

M.D.A, Master of Development Administration, April 2006. Emphasis on project monitoring and evaluation; logic model design and qualitative methods. Graduate Research Fellow for the Department of Political Science, GPA: 3.82/4.0.

B.A., Double major Spanish, International and Comparative Politics and minor in Communications, April 2004. Graduated with Honors in Political Science, multiple language scholarships awarded for international study programs. GPA: 3.67/4.0.

STUDY ABROAD PROGRAMS:

UNIVERSIDAD AUTÓNOMA DE QUERÉTARO, México:

2003 UNIVERSIDAD DE BURGOS, Spain: 2001

PROFESSIONAL AFFILIATIONS

Club Member – Kiwanis Club of Lincoln City, 2017- 2021.

Executive Board Member, National Senior Corps Association, 2017-2023.

Data and Evaluation Workgroup – Early Learning Hub of Linn, Benton and Lincoln Counties, 2017-2022.

Executive Board Member – Seniors Serving Oregon Coalition, 2015- present.

Board Member: Centro de Ayuda, Newport, 2015-2016.

VOLUNTEER ROLES

Board Vice President – Philomath Community Services, 2016-2017, Governance Committee 2017-2018.

Brittany Kosydar

690 SE 2nd St
Toledo, OR 97391
(541) 961-6320
kosydarb@gmail.com

SKILLS

Excellent written & oral communication; Ability to work with minimal supervision; Attention to detail; Ability to multitask; Ability to work with diverse populations

EXPERIENCE

Oregon Cascades West Council of Governments - *Eligibility Specialist*

SEPTEMBER 2016 - PRESENT

- Determine initial eligibility for SNAP and Medicaid programs ensuring that documentation is current and within mandated time frames.
- Perform initial and yearly financial reviews of SNAP and Medicaid eligibility.
- Assess and make additional referrals to services unit or other agencies as needed.
- Maintain knowledge of SPD policies and Oregon Administrative Rules by reviewing policy transmittals and other updates.
- Perform daily role as assigned by a Task-Based Work Model within a Shared Caseload.

Starbucks - *Barista, Shift Supervisor*

APRIL 2015 - SEPTEMBER 2016

- Maintain a calm and professional demeanor in a fast-paced work environment.
- Provide in-the-moment coaching to baristas to ensure beverages are made to standard.
- Anticipate store needs when deploying baristas and adjust in the moment as needed due to unusual events or periods of high volume.
- Communicate with Store Manager and Assistant Store Manager regarding partner performance and morale.
- Barista Trainer: provide training to new hires regarding policies and procedures, beverage routine, and standards while coaching and encouraging development based on their individual skill level.

Confederated Tribes of Siletz Indians - *CARE Program Coordinator/Advocate*

NOVEMBER 2013 - DECEMBER 2014

- Provide culturally-specific advocacy services to victims of domestic violence, sexual assault, dating violence, and stalking.

- Supervise CARE Program Outreach & Education Specialist, providing appropriate evaluation and recommendations for professional development.
- Complete all monthly, quarterly and semi-annual progress reports to ensure compliance with all grants.
- Research and act upon grant opportunities to ensure program sustainability
- Provide administration of the CARE Program's annual budget.
- Develop and maintain positive relationships with community partners both locally and statewide.
- Collaborate with partner programs and agencies to increase quality and availability of services to clients.

Confederated Tribes of Siletz Indians - *CARE Program Outreach & Education Specialist*

AUGUST 2012 - FEBRUARY 2014

- Coordinate and conduct trainings for community members and staff, including health professionals, social services, administrative staff, and law enforcement.
- Plan and execute awareness-raising events throughout the year including Domestic Violence Awareness Month, Sexual Assault Awareness Month, Stalking Awareness Month, and Teen Dating Violence Awareness Month.
- Design brochures, flyers, and monthly newsletters to be distributed throughout the community to build awareness of the CARE program and provide community members with resources and information.
- Perform outreach at a variety of community events and activities.
- Update and maintain social media presence on Facebook and Instagram
- Solicit donations for program activities and fundraisers.

AmeriCorps VISTA - *Volunteer Coordinator, Lincoln County School District HELP*

AUGUST 2011 - AUGUST 2012

- Develop position descriptions for volunteer roles based on program needs
- Perform outreach at a variety of community events and activities to share knowledge of HELP program and recruit volunteers.
- Provide training to volunteers and coordinate volunteer schedules

EDUCATION & TRAINING

Ford Institute Leadership Development (Central Lincoln Cohort 3)

Minnesota State University, Mankato

Graduate Certificate, Teaching English to Speakers of Other Languages

JANUARY 2010 - MAY 2011

Minnesota State University, Mankato

Bachelor of Arts, Anthropology and Spanish

AUGUST 2005 - MAY 2009



Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
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Oregon Cascades West Council of Governments

	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	Adopted Budget YearTotal	Y-T-D(Sep)	
Net Income/(Loss)	-636,736	252,945	-326,811	579,757	-	-	-	-383,790	14,449,308	-6,309,002	
Total Revenues	10,902,664	5,203,452	4,003,551	1,199,901	-	-	-	16,106,115	79,619,438	6,201,288	
Revenues	10,902,664	5,203,452	4,003,551	1,199,901	-	-	-	16,106,115	79,304,438	6,201,288	
Total 42000 - Fees & Dues	2,215,453	856,431	645,589	210,843	-	-	-	3,071,884	7,248,214	2,184,406	
42000 - Fees & Dues	-	-	-	-	-	-	-	-	8,000	-	
42100 - Dues	383,162	-	-	-	-	-	-	383,162	385,763	390,586	
42200 - Program revenue (including Fees)	750,695	498,705	287,862	210,843	-	-	-	1,249,400	2,635,000	778,312	
42800 - Internal service charges revenue	1,081,596	357,727	357,727	-	-	-	-	1,439,323	4,219,451	1,015,507	
Total 43000 - Intergovernmental	8,282,232	4,208,357	3,240,406	967,951	-	-	-	12,490,589	49,255,522	3,700,578	
43000 - Intergovernmental	-	-	-	-	-	-	-	-	231,562	-	
43100 - Contracts	2,843,591	2,053,017	1,044,774	1,008,243	-	-	-	4,896,608	13,186,466	156,971	
43200 - FedDir	199,435	-59,777	-	-59,777	-	-	-	139,658	1,349,971	37,600	
43300 - FedInd	4,630	-	-	-	-	-	-	4,630	115,838	-	
43400 - State	4,954,394	2,174,975	2,180,256	-5,281	-	-	-	7,129,369	30,508,330	3,379,690	
43500 - Local	280,182	40,142	15,376	24,766	-	-	-	320,324	3,863,355	126,317	
44100 - Rents	25,102	24,568	19,334	5,234	-	-	-	49,670	110,417	8,758	
Total 46000 - Interest & Misc & Donations	379,877	114,095	98,222	15,873	-	-	-	493,973	1,147,800	307,546	
46100 - Interest Revenue	246,745	85,681	85,681	-	-	-	-	332,425	740,000	203,702	
46110 - Lending Program Interest revenue	30,630	10,926	10,926	-	-	-	-	41,556	100,000	25,243	
46200 - Donations	0	-	-	-	-	-	-	0	-	896	
46210 - Donations Received: Money	61,558	17,113	1,240	15,873	-	-	-	78,670	170,500	21,531	
46240 - Donations Received: Private Grants	-	-	-	-	-	-	-	-	90,300	-	
46700 - Matching Contributions	25,573	395	395	-	-	-	-	25,968	45,000	10,789	
46900 - Misc Revenue	15,373	-20	-20	0	-	-	-	15,353	2,000	45,149	
47000 - Gain/Loss on sale of capital	-	-	-	-	-	-	-	-	-	237	
40000 - Beginning Balance	-	-	-	-	-	-	-	-	21,542,484	-	
Other Income	-	-	-	-	-	-	-	-	315,000	-	
Total 48000 - Transfers In	-	-	-	-	-	-	-	-	315,000	-	
48000 - Transfers In	-	-	-	-	-	-	-	-	315,000	-	
Total Expenses	-11,539,399	-4,950,506	-4,330,362	-620,144	-	-	-	-16,489,906	-65,170,130	-12,510,290	
Expense	11,479,331	4,941,418	4,328,022	613,396	-	-	-	16,420,748	62,700,679	12,427,461	
Personnel	5,801,006	2,067,128	2,067,128	-	-	-	-	7,868,134	28,674,333	4,762,490	



Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
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Oregon Cascades West Council of Governments

	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
51000 - Wages	3,451,208	1,336,708	1,336,708	-	-	-	-	4,787,916	17,625,528	2,726,436
52000 - Benefits	2,349,798	730,420	730,420	-	-	-	-	3,080,218	11,048,805	2,036,054
Supplies & Services	5,424,260	2,764,135	2,151,729	612,406	-	-	-	8,188,394	32,770,362	5,286,246
Total 61100 - Supplies	28,890	11,718	9,515	2,203	-	-	-	40,608	188,317	30,460
61100 - Supplies	26,313	9,943	8,360	1,584	-	-	-	36,256	156,523	28,038
61200 - Supplies: Volunteer recognition	2,542	1,729	1,110	619	-	-	-	4,271	31,794	2,422
61250 - Supplies: Food MOW	36	46	46	-	-	-	-	82	-	-
Total 61300 - Equipment (non-capitalized)	29,051	103,658	31,318	72,340	-	-	-	132,710	252,680	118,663
61300 - Equipment (non-capitalized)	29,051	103,658	31,318	72,340	-	-	-	132,710	252,680	118,663
61400 - Furniture	-	-	-	-	-	-	-	-	44,500	7,475
Total 62000 - Services	5,366,318	2,648,758	2,110,895	537,863	-	-	-	8,015,076	32,279,665	5,088,016
62000 - Services	-	-	-	-	-	-	-	-	5,000	-
62100 - Professional Services	3,901,063	2,091,331	1,607,689	483,643	-	-	-	5,992,394	21,097,715	3,749,749
62110 - Legal services	5,469	-	-	-	-	-	-	5,469	90,700	-
62120 - Marketing services	14,477	3,603	3,603	-	-	-	-	18,081	38,300	10,259
62130 - Insurance services	27,615	-	-	-	-	-	-	27,615	137,850	11,970
62140 - Banking services	3,045	1,159	1,028	131	-	-	-	4,204	16,600	3,956
62210 - Printing/copying	19,943	9,946	3,666	6,281	-	-	-	29,889	109,200	11,268
62220 - Postage	8,153	5,449	4,099	1,350	-	-	-	13,602	38,500	8,742
62300 - Software	12,363	33,298	15,555	17,743	-	-	-	45,661	351,401	22,480
62400 - Telephone/internet	17,148	13,447	8,333	5,114	-	-	-	30,595	126,663	13,133
62500 - Memberships/Dues	10,851	52,557	51,233	1,324	-	-	-	63,408	79,000	3,020
62600 - Travel and training	26,406	11,903	11,808	95	-	-	-	38,309	206,245	33,186
62610 - Trainers	5,986	325	325	-	-	-	-	6,311	67,700	1,700
62621 - Employee mileage	45,878	17,821	15,843	1,978	-	-	-	63,699	146,263	32,903
62622 - Company automobile	1,507	50	50	-	-	-	-	1,557	15,500	386
62623 - Other employee travel	456	5	5	-	-	-	-	461	-	132
62630 - Volunteer travel	13,484	5,276	4,983	293	-	-	-	18,760	34,000	9,919
62640 - Employee travel meals	956	861	800	60	-	-	-	1,817	2,000	70
62650 - Employee lodging	2,380	1,756	1,033	723	-	-	-	4,136	3,000	5,367
62700 - Facility and Utilities	32,118	17,662	10,561	7,101	-	-	-	49,780	74,000	24,082
62710 - Rent expense	222,018	73,366	71,121	2,245	-	-	-	295,384	925,873	230,157
62720 - Facility maintenance svcs	37,775	13,098	6,598	6,500	-	-	-	50,874	62,150	10,178



Quarterly Actuals v Annual Budget

Total Department

Total Fund

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	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
62721 - Janitorial Service	1,343	233	233	-	-	-	-	1,576	71,100	19,146
62731 - Electricity	13,173	7,701	4,419	3,282	-	-	-	20,875	45,000	13,534
62732 - Water/sewer	-	-	-	-	-	-	-	-	-	407
62800 - Internal service charges expenditure	856,713	284,509	284,509	-	-	-	-	1,141,222	3,413,546	775,640
62150 - Grants to subrecipients	86,000	3,400	3,400	-	-	-	-	89,400	5,122,359	96,633
62900 - Miscellaneous Expenses	-	-	-	-	-	-	-	-	5,200	41,632
Total 64000 - Client Assistance	182,532	83,860	82,870	990	-	-	-	266,392	849,984	193,841
64000 - Client Assistance	-	-	-	-	-	-	-	-	2,000	-
64200 - Client Assist: Lending programs	-	0	0	-	-	-	-	0	-	165,664
64400 - Client Assist: Support services	98,356	29,510	28,520	990	-	-	-	127,866	306,000	11,641
64300 - Client Assist: Program wages	84,175	54,350	54,350	-	-	-	-	138,526	541,984	16,536
67000 - Resource Reserves	-	12,008	12,008	-	-	-	-	12,008	-	10,517
70000 - Capital	71,533	14,287	14,287	-	-	-	-	85,820	406,000	2,174,368
Other Expense	60,069	9,089	2,340	6,748	-	-	-	69,157	2,469,451	82,829
71000 - Equipment	31,225	-	-	-	-	-	-	31,225	60,000	74,476
74000 - Capital Improvements	-	-	-	-	-	-	-	-	50,000	-
77000 - Software (multi-year)	25,973	9,089	2,340	6,748	-	-	-	35,062	191,506	4,475
Debt, Transfers & Contingency	2,871	-	-	-	-	-	-	2,871	2,167,945	3,877
92000 - Debt Interest	2,871	-	-	-	-	-	-	2,871	-	3,877
95000 - Contingency	-	-	-	-	-	-	-	-	1,852,945	-
Total 98000 - Transfers Out	-	-	-	-	-	-	-	-	315,000	-
98000 - Transfers Out	-	-	-	-	-	-	-	-	315,000	-



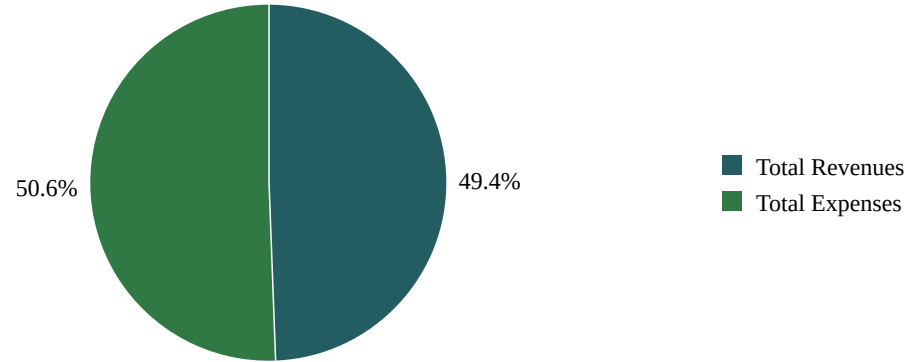
Quarterly Actuals v Annual Budget

Total Department

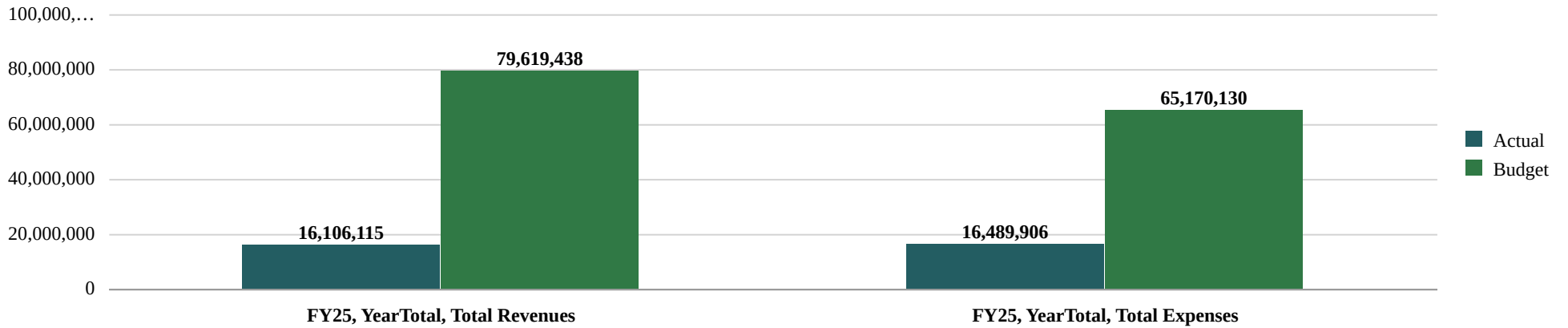
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Year to Date Total Actuals



Year to Date Actuals to Total Budget



Oregon Cascades West Council of Governments
Agency
Consolidated Supplemental Budget FY 2023-24

Description	2024 Adopted	2024 Supplemental	CED Supplemental	SDS Supplemental	Non-Departmental Supplemental	General Admin Consolidated	Lending Consolidated	CSP Consolidated	Tech Consolidated	Reserve Consolidated	Value Change
Beg Bal - Restricted for Contracts	3,959,346	3,703,498	3,518,772	17,315	0	0	0	167,411	0	0	(255,848)
Beg Bal-Restricted for Grants	38,280	38,280	0	0	0	8,000	0	30,280	0	0	0
Beg Bal-Restricted for Other	3,005,050	4,130,050	0	0	3,349,081	0	538,071	242,898	0	0	1,125,000
Beg Bal-Restricted for Reserve	5,842,258	3,631,036	0	0	0	195,794	0	0	0	3,435,242	(2,211,222)
Beg Bal-Unrestricted	3,835,449	5,346,099	99,938	4,929,552	74,714	0	0	146,464	95,431	0	1,510,650
Beg Bal-Restricted Reconcile	196,520	196,520	0	0	0	196,520	0	0	0	0	0
Borrowers Fees	4,000	4,000	0	0	0	0	4,000	0	0	0	0
Contract Revenue	2,160,963	2,160,963	564,025	0	0	66,260	49,500	1,284,998	196,180	0	0
Coordinated Care	14,000,000	14,000,000	14,000,000	0	0	0	0	0	0	0	0
CCO Metrics Income	0	0	0	0	0	0	0	0	0	0	0
Dept of Land Conserv Dev	50,000	50,000	50,000	0	0	0	0	0	0	0	0
Donations	173,646	173,646	0	0	0	0	0	173,646	0	0	0
Dues	363,315	363,315	108,000	238,000	0	17,315	0	0	0	0	0
Dues Special Projects	0	0	0	0	0	0	0	0	0	0	0
Economic Development Administration	75,000	75,000	75,000	0	0	0	0	0	0	0	0
Environmental Protection Agency	250,000	250,000	250,000	0	0	0	0	0	0	0	0
Federal Match	84,000	84,000	0	40,000	0	0	0	44,000	0	0	0
Fee for Service	124,560	124,560	12,000	0	46,200	0	0	9,000	57,360	0	0
Grant Revenue	365,126	365,126	225,000	0	0	0	0	140,126	0	0	0
Indirect Income	3,089,750	3,089,750	0	0	0	2,109,750	0	0	980,000	0	0
Interest Revenue	430,000	430,000	0	0	0	300,000	130,000	0	0	0	0
Internal Transfer	27,405	27,405	0	0	0	0	0	27,405	0	0	0
Loan Fees	6,000	6,000	0	0	0	0	6,000	0	0	0	0
Loan Packaging Fees	0	0	0	0	0	0	0	0	0	0	0
Match Revenue	630,000	630,000	600,000	0	0	0	0	30,000	0	0	0
Oregon Business Developmt Dept	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Revenue	294,608	294,608	7,564	238,173	23,463	0	0	25,408	0	0	0
ODOT	3,571,433	3,571,433	3,571,433	0	0	0	0	0	0	0	0
Older American Act	1,420,000	1,420,000	0	0	0	0	0	1,420,000	0	0	0
Oregon Project Independence	1,848,541	1,848,541	0	0	0	0	0	1,848,541	0	0	0
Program Administration	150,000	150,000	0	0	0	0	150,000	0	0	0	0
Program Meals Revenue	240,000	240,000	0	0	0	0	0	240,000	0	0	0
Rent Income	787,297	807,297	0	0	807,297	0	0	0	0	0	20,000
Senior Meals XIX	650,000	650,000	0	0	0	0	0	650,000	0	0	0
Siletz Revenue	8,064	8,064	0	0	0	0	0	8,064	0	0	0
Service Fees	5,920	5,920	0	0	0	0	5,920	0	0	0	0
Special Event Revenue	20,000	20,000	0	0	0	20,000	0	0	0	0	0
Title XIX	15,905,339	15,905,339	630,000	15,116,339	0	0	0	159,000	0	0	0
Transfers In	1,724,819	1,724,819	1,626,388	34,461	0	0	0	63,970	0	0	0
USDA	87,000	87,000	0	0	0	0	0	87,000	0	0	0
Veterans	114,112	114,112	0	0	0	0	0	114,112	0	0	0
REVENUE	65,537,803	65,726,383	25,338,121	20,613,840	4,300,755	2,913,639	883,491	6,912,323	1,328,971	3,435,242	188,580
Leave Benefits	0	0	0	0	0	0	0	0	0	0	0
Fringe Benefits	8,501,352	8,501,352	1,031,357	5,137,849	61,494	772,017	41,000	1,188,920	268,715	0	0
Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0
PERS Benefits	0	0	0	0	0	0	0	0	0	0	0
PERS Reserve	0	0	0	0	0	0	0	0	0	0	0
Executive Director	186,588	186,588	0	0	0	186,588	0	0	0	0	0
Accounting Clerk II	46,879	46,879	0	0	0	46,879	0	0	0	0	0
Accounting Specialist	51,750	51,750	0	0	0	51,750	0	0	0	0	0
Administrative Assistant	628,581	628,581	198,601	220,483	0	47,072	2,200	160,224	0	0	0
ADRC Specialist	334,097	334,097	0	190,233	0	0	0	143,864	0	0	0
Adult Protective Services Spec	946,016	946,016	0	946,016	0	0	0	0	0	0	0
AFH Licensing Worker	147,878	147,878	0	147,878	0	0	0	0	0	0	0
Assist. Loan Officer	70,000	70,000	0	0	0	0	70,000	0	0	0	0
Assistant Planner	169,115	169,115	169,115	0	0	0	0	0	0	0	0

Oregon Cascades West Council of Governments
Agency
Consolidated Supplemental Budget FY 2023-24

Description	2024 Adopted	2024 Supplemental	CED Supplemental	SDS Supplemental	Non-Departmental Supplemental	General Admin Consolidated	Lending Consolidated	CSP Consolidated	Tech Consolidated	Reserve Consolidated	Value Change
Assistant VCO	127,371	127,371	0	0	0	0	0	127,371	0	0	0
Business Officer	77,713	77,713	0	0	0	77,713	0	0	0	0	0
Case Aide	311,855	311,855	0	311,855	0	0	0	0	0	0	0
Case Manager	3,104,016	3,104,016	0	2,906,781	0	0	0	197,235	0	0	0
CED Planner	374,996	374,996	374,996	0	0	0	0	0	0	0	0
Clerical Specialist	385,782	385,782	0	288,923	0	0	0	96,858	0	0	0
Clerical Supervisor	245,751	245,751	159,107	0	0	82,444	4,200	0	0	0	0
Clerical Support Supervisor	78,049	78,049	0	78,049	0	0	0	0	0	0	0
Conf. Executive Assistant	73,368	73,368	0	0	0	73,368	0	0	0	0	0
Contracts Coordinator	122,590	122,590	0	0	0	122,590	0	0	0	0	0
Data Analyst	31,439	31,439	0	0	0	31,439	0	0	0	0	0
Eligibility Specialist	1,350,663	1,350,663	0	1,228,621	0	0	0	122,042	0	0	0
Executive Assistant	59,280	59,280	0	29,640	0	0	0	29,640	0	0	0
Facility Maint. Coordinator	96,824	96,824	0	0	96,824	0	0	0	0	0	0
GIS Planner	7,977	7,977	0	7,977	0	0	0	0	0	0	0
In Home Assistant	205,903	205,903	0	205,903	0	0	0	0	0	0	0
Diversion & Transition Coord	321,443	321,443	0	321,443	0	0	0	0	0	0	0
Information Support Specialist	67,532	67,532	0	0	0	0	0	0	67,532	0	0
Lead Case Manager	157,830	157,830	0	157,830	0	0	0	0	0	0	0
Lead Eligibility Specialist	66,499	66,499	0	0	0	0	0	66,499	0	0	0
Lead Trans Brokerage Spec.	57,157	57,157	57,157	0	0	0	0	0	0	0	0
Loan Officer	0	0	0	0	0	0	0	0	0	0	0
Meal Site Manager 1	0	0	0	0	0	0	0	0	0	0	0
Meal Site Manager 3	258,784	258,784	0	0	0	0	0	258,784	0	0	0
Medical Resource Worker	51,513	51,513	51,513	0	0	0	0	0	0	0	0
Money Management Coordinator	53,612	53,612	0	0	0	0	0	53,612	0	0	0
Network Support Specialist	226,314	226,314	0	0	0	0	0	0	226,314	0	0
Personnel Manager	125,284	125,284	0	0	0	125,284	0	0	0	0	0
Program Director	586,546	586,546	122,853	154,063	15,232	123,005	0	0	171,393	0	0
Program Manager	352,587	352,587	0	113,499	0	0	0	239,089	0	0	0
Program Supervisor	968,085	968,085	0	704,863	0	0	0	263,221	0	0	0
Project Manager	61,922	61,922	0	0	0	61,922	0	0	0	0	0
Public Information Officer	79,067	79,067	0	0	0	79,067	0	0	0	0	0
Relief Site Manager	11,888	11,888	0	0	0	0	0	11,888	0	0	0
Senior Accountant	77,993	77,993	0	0	0	77,993	0	0	0	0	0
Senior Loan Officer	0	0	0	0	0	0	0	0	0	0	0
Senior Meals Coordinator	90,066	90,066	0	0	0	0	0	90,066	0	0	0
Senior Meals Supervisor	0	0	0	0	0	0	0	0	0	0	0
Software Support Specialist	0	0	0	0	0	0	0	0	0	0	0
Technology Support Specialist	0	0	0	0	0	0	0	0	0	0	0
Transportation Manager	96,780	96,780	96,780	0	0	0	0	0	0	0	0
Transportation Brokerage Spec.	514,409	514,409	514,409	0	0	0	0	0	0	0	0
Veterans Service Officer	0	0	0	0	0	0	0	0	0	0	0
Workstation Support Specialist	132,942	132,942	0	0	0	0	0	0	132,942	0	0
Extra Hire	176,448	176,448	20,000	156,448	0	0	0	0	0	0	0
PERSONNEL	22,270,532	22,270,532	2,795,889	13,308,353	173,550	1,959,131	117,400	3,049,313	866,896	0	0
Advertising	21,600	21,600	4,000	3,300	0	6,500	1,300	5,500	1,000	0	0
Auto Expense	17,000	17,000	0	0	0	0	0	17,000	0	0	0
Bank Charges	18,332	18,332	1,000	0	0	12,000	4,332	1,000	0	0	0
Board/Comm/Meeting Expense	39,600	39,600	4,000	2,500	0	31,100	0	2,000	0	0	0
Borrowers Fees Expense	4,100	4,100	0	0	0	0	4,100	0	0	0	0
CEP Contract	320,261	320,261	0	0	0	0	0	320,261	0	0	0
Computer Maintenance/Equipment	324,993	324,993	32,428	141,000	4,684	8,434	1,000	18,852	118,595	0	0
Contract Administration	4,000	4,000	4,000	0	0	0	0	0	0	0	0
Contract Expense	19,325,477	19,340,477	17,323,254	20,000	136,200	325,000	35,000	1,471,023	30,000	0	15,000
Copying	53,515	53,515	7,900	33,500	165	4,700	1,000	6,050	200	0	0
Dues and Memberships	77,300	77,300	5,500	60,000	0	10,000	0	1,800	0	0	0

Oregon Cascades West Council of Governments
Agency
Consolidated Supplemental Budget FY 2023-24

Description	2024 Adopted	2024 Supplemental	CED Supplemental	SDS Supplemental	Non-Departmental Supplemental	General Admin Consolidated	Lending Consolidated	CSP Consolidated	Tech Consolidated	Reserve Consolidated	Value Change
Equipment Expense	0	0	0	0	0	0	0	0	0	0	0
Finance Indirect	689,697	689,697	110,869	460,219	0	0	4,204	114,405	0	0	0
Furniture & Fixtures	32,800	32,800	5,000	24,500	0	3,000	0	0	300	0	0
Indirect Expense	1,428,799	1,428,799	229,682	953,405	0	0	8,709	237,003	0	0	0
Interest Expense	22,000	22,000	0	0	0	0	22,000	0	0	0	0
Insurance	105,482	115,482	0	0	110,000	0	0	5,482	0	0	10,000
Janitorial	84,800	94,200	3,200	3,000	85,000	0	0	3,000	0	0	9,400
Legal Expense	102,300	102,300	4,000	60,000	0	38,000	0	100	200	0	0
Licenses and Fees	560,322	560,322	183,975	67,745	900	131,400	3,450	16,300	156,552	0	0
Loan Admin Expense	150,000	150,000	0	0	0	0	150,000	0	0	0	0
Loan Legal Expense	0	0	0	0	0	0	0	0	0	0	0
Maintenance and Repair	79,700	89,700	2,000	1,000	75,000	0	0	8,700	3,000	0	10,000
Marketing Expense	1,500	1,500	1,000	0	0	0	500	0	0	0	0
Meal Delivery Travel	24,000	24,000	0	0	0	0	0	24,000	0	0	0
Postage	54,515	54,515	10,600	38,000	240	1,000	600	3,975	100	0	0
Printing	20,500	20,500	5,000	5,300	0	2,000	500	7,600	100	0	0
Rent	809,585	809,585	88,757	537,771	0	40,743	2,753	99,824	39,737	0	0
Resource Reserve	40,000	40,000	0	40,000	0	0	0	0	0	0	0
Stipend	150,000	150,000	0	0	0	0	0	150,000	0	0	0
Supplies	99,700	99,700	10,500	42,000	11,000	6,500	500	27,000	2,200	0	0
Special Event Expense	20,000	20,000	0	0	0	20,000	0	0	0	0	0
Technology Indirect	984,063	984,063	158,191	656,642	0	0	5,998	163,232	0	0	0
Telephone	198,856	198,856	13,712	91,500	584	5,000	1,500	29,200	57,360	0	0
Training	161,500	161,500	63,000	29,000	2,000	39,000	1,500	22,000	5,000	0	0
Travel	144,500	145,000	14,000	78,200	5,000	9,000	500	32,000	6,300	0	500
Transfers Out	1,696,777	1,696,777	1,617,777	14,000	65,000	0	0	0	0	0	0
Utilities	75,000	81,000	0	0	81,000	0	0	0	0	0	6,000
Volunteer Travel	30,000	30,000	0	0	0	0	0	30,000	0	0	0
Volunteer Recognition	26,000	26,000	0	0	0	0	0	26,000	0	0	0
Capital Purchase	122,000	2,372,000	0	0	2,300,000	13,000	0	0	0	59,000	2,250,000
Leasehold Improvements	201,675	252,925	0	0	231,925	0	0	0	21,000	0	51,250
Interest Payment	0	0	0	0	0	0	0	0	0	0	0
Principal Payment	0	0	0	0	0	0	0	0	0	0	0
Operating Contingency	2,063,492	2,013,492	925,026	11,907	700,000	200,000	25,000	151,559	0	0	(50,000)
MATERIALS AND EXPENSES	30,385,741	32,687,891	20,828,371	3,374,489	3,808,698	906,377	274,446	2,994,866	441,644	59,000	2,302,150
TOTAL EXPENSES	52,656,273	54,958,423	23,624,260	16,682,842	3,982,248	2,865,508	391,846	6,044,179	1,308,540	59,000	2,302,150
Unappropriated Ending Balance	12,881,529	10,767,959	1,713,861	3,930,998	318,507	48,131	491,645	868,145	20,431	3,376,242	(2,113,570)

***OREGON CASCADES WEST
COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2023***

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

BOARD OF DIRECTORS

JUNE 30, 2023

Benton County

Pat Malone, County Commissioner

Vacant, Adair Village
Biff Traber, Mayor, Corvallis

Chas Jones, Mayor, Philomath
Jeanni Cuthbertson, City Council, Monroe

Lincoln County

Claire Hall, County Commissioner

Rod Cross, Mayor, Toledo
Joyce King, City Council, Depoe Bay
Dean Sawyer, Mayor, Newport
Riley Hoagland, City Council, Lincoln City
Vacant, Siletz

Gil Sylvia, Commissioner, Port of Newport
Greg Holland, Mayor, Waldport
Robert Kentta, Treasurer, Confederated Tribes of
Siletz Indians
Leslie Vaaler, Mayor, Yachats

Linn County

Sherrie Sprenger, County Commissioner

Mike Caughey, City Council, Harrisburg
Alex Johnson II, Mayor, Albany
Scott Cowan, City Council, Mayor, Millersburg
Ron Whitlatch, City Council, Lebanon
Don Ware, Mayor, Brownsville

Jerry Gillson, City Council, Halsey
Carol Korn, City Council, Tangent
Adina Olivares, City Council, Sodaville
Joshua Thorstad, City Council, Sweet Home

The above individuals may be contacted at the address below.

Executive Committee

Claire Hall, Chair
Sherrie Sprenger, Vice Chair
Pat Malone, Treasurer
Alex Johnson II
Chas Jones
Dean Sawyer

Executive Director

Ryan Vogt

Registered Office

1400 Queen Avenue SE
Albany, Oregon 97322

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GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Oregon Cascades West Council of Governments
Albany, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Oregon Cascades West Council of Governments (the Council) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Oregon Cascades West Council of Governments as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the Council 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 opinions.

Responsibilities of Management for the Financial Statements

The Council'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 the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 the Council'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 Council'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A) and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024 on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated March 27, 2024, on our consideration of the Council's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Ryan T. Pasquarella, Principal
For REDW LLC
Salem, Oregon
March 27, 2024

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis presents the highlights of financial activities and financial position for the Oregon Cascades West Council of Governments (Council). The analysis focuses on the financial activities of the Council for the fiscal year ended June 30, 2023. It should be read in conjunction with the Council's financial statements, which follow this section.

Financial Highlights

- At June 30, 2023, total assets and deferred outflows of the Council exceeded total liabilities and deferred inflows by \$14,408,305 (net position).
- The Council's net position increased by \$876,489 during the fiscal year.
- The Council had program revenues of \$38,886,587 and program expenses of \$39,153,677 for the year ended June 30, 2023.

Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the Oregon Cascades West Council of Government's basic financial statements and required supplementary information. The Council's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Council's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The Statement of Activities presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash inflows or outflows in a future fiscal period.

The government-wide financial statements report the functions of the Council that are principally supported by intergovernmental revenues. The Council's functions are determined by the Council's member governments and may change from time to time.

Government-wide financial statements can be found on pages 10-12 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Council are divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Council's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Council maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Community Development, and Senior and Disability Services Funds, all of which are considered to be major governmental funds.

The Council adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The governmental fund financial statements can be found on pages 13-16 in the basic financial statements.

Proprietary funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Council maintains two proprietary funds: an enterprise fund and an internal service fund.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Council uses its enterprise fund to account for its loan programs.

Internal service funds serve as an accounting device used to accumulate and allocate costs internally among the Council's various functions. The Council uses its internal service fund to account for real property, vehicles, and management information systems. Because these services predominantly benefit governmental functions rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for the Loan and Internal Service Funds, both of which are considered to be major proprietary funds.

The proprietary fund financial statements can be found on pages 17-20 in the basic financial statements.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the basic financial statements and should be read in conjunction with them.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes budgetary comparison information. This required supplementary information can be found on pages 49-54 of this report.

Individual fund schedules can be found immediately following the required supplementary information on pages 55-56 of this report.

Government-Wide Financial Analysis

Table 1
Statements of Net Position
June 30,

	<i>Governmental</i>		<i>Business-type</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Current assets	\$ 22,865,594	\$ 20,271,389	\$ 3,400,358	\$ 3,761,244	\$ 26,265,952	\$ 24,032,633
Noncurrent assets	69,858	104,699	1,311,433	1,404,693	1,381,291	1,509,392
Capital assets, net	2,432,651	1,928,212	-	-	2,432,651	1,928,212
<i>Total Assets</i>	25,368,103	22,304,300	4,711,791	5,165,937	30,079,894	27,470,237
Deferred outflows	6,729,254	7,138,995	-	-	6,729,254	7,138,995
Current liabilities	2,421,976	939,634	309,622	653,490	2,731,598	1,593,124
Noncurrent liabilities	14,564,694	10,483,704	648,846	855,720	15,213,540	11,339,424
<i>Total Liabilities</i>	16,986,670	11,423,338	958,468	1,509,210	17,945,138	12,932,548
Deferred inflows	4,455,705	8,144,868	-	-	4,455,705	8,144,868
Net position:						
Net investment in capital assets	2,227,305	1,928,212	-	-	2,227,305	1,928,212
Restricted	11,705,048	12,565,305	-	-	11,705,048	12,565,305
Unrestricted	(3,277,371)	(4,618,428)	3,753,323	3,656,727	475,952	(961,701)
<i>Total Net Position</i>	<u>\$ 10,654,982</u>	<u>\$ 9,875,089</u>	<u>\$ 3,753,323</u>	<u>\$ 3,656,727</u>	<u>\$ 14,408,305</u>	<u>\$ 13,531,816</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Council, assets and deferred outflows exceeded liabilities and deferred inflows by \$14,408,305 at the close of the fiscal year.

A portion of the Council's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The Council uses these capital assets to provide services to customers; consequently, these assets are not available for future spending.

Although the Council's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Council's net position totaling \$11,705,048 as of June 30, 2023, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the government's ongoing obligations.

The condensed statement of activities information shown below explains changes in net position.

Table 2
Statements of Net Position
Years Ended June 30,

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Program Revenues						
Programs	\$ 38,886,587	\$ 36,558,940	\$ 411,528	\$ 674,675	\$ 39,298,115	\$ 37,233,615
General Revenues						
Investment earnings	513,873	91,145	-	-	513,873	91,145
Miscellaneous	218,178	5,228	-	175	218,178	5,403
<i>Total revenues</i>	<u>39,618,638</u>	<u>36,655,313</u>	<u>411,528</u>	<u>674,850</u>	<u>40,030,166</u>	<u>37,330,163</u>
Program Expenses						
Programs	38,839,937	31,928,231	313,740	333,622	39,153,677	32,261,853
Interest	-	2,574	-	-	-	2,574
Depreciation	-	119,981	-	-	-	119,981
<i>Total expenses</i>	<u>38,839,937</u>	<u>32,050,786</u>	<u>313,740</u>	<u>333,622</u>	<u>39,153,677</u>	<u>32,384,408</u>
Changes in net position	778,701	4,604,527	97,788	341,228	876,489	4,945,755
Net position - beginning	<u>9,875,089</u>	<u>5,270,562</u>	<u>3,656,727</u>	<u>3,315,499</u>	<u>13,531,816</u>	<u>8,586,061</u>
Net position - ending	<u>\$ 10,653,790</u>	<u>\$ 9,875,089</u>	<u>\$ 3,754,515</u>	<u>\$ 3,656,727</u>	<u>\$ 14,408,305</u>	<u>\$ 13,531,816</u>

Financial Analysis of the Council's Funds

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements:

Governmental Funds.

The focus of the Council's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services on a fund basis. Such information is useful in assessing the Council's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

General Fund. The General Fund is the primary operating fund of the Council. Grant revenue and administrative service performed for other funds are the primary sources of revenue. The fund balance increased by \$770,575 during the fiscal year with an ending fund balance at June 30, 2023 of \$6,382,811.

Community Development Fund. The Community Development Fund accounts for contracts with local, state, and federal government agencies that assist member cities and counties with special economic and community development and transportation programs. The fund balance decreased by \$804,224 during the fiscal year with an ending fund balance at June 30, 2023 of \$4,254,789.

Senior and Disability Fund. The Senior and Disability and Community Services Fund accounts for revenue and expenditures related to the oversight of state and federal disability service programs, as well as expenditures to provide assistance to seniors. The fund balance increased by \$34,527 during the fiscal year with an ending fund balance at June 30, 2023 of \$7,634,232.

Business-type Activities.

Loan Fund. The Loan Fund accounts for loan administration and revolving loan servicing to local businesses. The fund balance increased by \$96,598 during the fiscal year with an ending fund balance at June 30, 2023 of \$3,753,323.

General Fund Budgetary Highlights

The Council’s actual expenditures for the fund were \$3,171,611, while the budgeted expenditures were \$4,089,578, leaving a budget surplus of \$917,967. There was one supplemental budget during the year which increased expenditures by approximately \$234,000.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2023, the Council’s investment in capital assets was \$2,432,650 (net of accumulated depreciation). This investment in capital assets includes land, machinery and equipment, and buildings and improvements.

Additional information on the Council’s capital assets can be found on page 30 of this report.

Long-Term Debt

At the end of the current fiscal year, the Council had total debt outstanding of \$1,061,128. The balance is comprised of lease payables due to subscription based internal technology arrangements (SBITAs) and debt related to Council’s revolving loan program. Building note payable relating to building purchases was paid in full during FY 2022.

	<u>Current Portion</u>	<u>Long-Term Portion</u>	<u>Total Due</u>
Revolving loan program	\$ 206,936	\$ 648,846	\$ 855,782
Lease payable - SBITA	78,115	127,231	205,346
	<u>\$ 285,051</u>	<u>\$ 776,077</u>	<u>\$ 1,061,128</u>

The Council’s outstanding debt decreased by \$60,015 during the current fiscal year due to regularly scheduled payments offset by the issuance of new lease payable - SBITAs.

Additional information on the Council’s long-term debt can be found on pages 31-32 of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the Council’s budget for the 2023-2024 fiscal year:

- The 2023-2024 budget was built and adopted by the Full Board with the goal of maintaining staffing levels to allow all programs within the Council to provide responsive and supportive services to member jurisdictions, community partners and consumers in Linn Benton and Lincoln County.

Requests for Information

This financial report is designed to provide a general overview of Oregon Cascades West Council of Governments' finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Marit Nelson, Finance Director, Oregon Cascades West Council of Governments, 1400 Queen Avenue SE, Suite 201, Albany, Oregon 97322.

BASIC FINANCIAL STATEMENTS

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
JUNE 30, 2023

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
ASSETS			
Current			
Cash and investments	\$ 19,457,360	\$ 3,150,466	\$ 22,607,826
Accounts receivable	3,106,250	20,099	3,126,349
Loans receivable, current portion	-	229,793	229,793
Prepaid items	301,984	-	301,984
<i>Total current assets</i>	22,865,594	3,400,358	26,265,952
Noncurrent			
Net OPEB asset	69,858	-	69,858
Capital assets, not being depreciated	576,443	-	576,443
Capital assets, net of accumulated depreciation	1,856,208	-	1,856,208
Loans receivable, less current portion	-	1,311,433	1,311,433
<i>Total noncurrent assets</i>	2,502,509	1,311,433	3,813,942
<i>Total Assets</i>	25,368,103	4,711,791	30,079,894
Deferred Outflows of Resources	6,729,254	-	6,729,254
LIABILITIES			
Current			
Accounts payable	717,732	6,528	724,260
Accrued liabilities	1,042,422	-	1,042,422
Other liabilities	5,425	94,308	99,733
Compensated absences	578,282	1,850	580,132
Long-term liabilities, current portion	78,115	206,936	285,051
<i>Total current liabilities</i>	2,421,976	309,622	2,731,598
Noncurrent			
Long-term liabilities, less current portion	-	648,846	648,846
SBITA payable	127,231	-	127,231
Total OPEB liability	279,489	-	279,489
Net pension liability - PERS	14,157,974	-	14,157,974
<i>Total noncurrent liabilities</i>	14,564,694	648,846	15,213,540
<i>Total Liabilities</i>	16,986,670	958,468	17,945,138
Deferred Inflows of Resources	4,455,705	-	4,455,705
NET POSITION			
Net investment in capital assets	2,227,305	-	2,227,305
Restricted	11,705,048	-	11,705,048
Unrestricted	(3,277,371)	3,753,323	475,952
<i>Total Net Position</i>	\$ 10,654,982	\$ 3,753,323	\$ 14,408,305

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

		<u>Program Revenues</u>	
	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>
FUNCTIONS/PROGRAMS			
Governmental activities:			
Administration	\$ 3,982,124	\$ 3,916,153	\$ -
Community development	13,978,907	11,987,700	1,637,300
Senior and disability services	20,878,906	1,238,289	20,107,145
	<hr/>	<hr/>	<hr/>
<i>Total governmental activities</i>	38,839,937	17,142,142	21,744,445
Business-type activities:			
Lending programs	313,740	331,528	80,000
	<hr/>	<hr/>	<hr/>
<i>Total primary government</i>	\$ 39,153,677	\$ 17,473,670	\$ 21,824,445
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
General Revenues:			
Investment earnings			
Miscellaneous			
<i>Total general revenues</i>			
CHANGE IN NET POSITION			
NET POSITION, Beginning of year			
NET POSITION, End of year			

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

*Net (Expenses) Revenues and
Changes in Net Position*

<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
\$ (65,971)	\$ -	\$ (65,971)
(353,907)	-	(353,907)
466,528	-	466,528
<hr/>	<hr/>	<hr/>
46,650	-	46,650
-	97,788	97,788
<hr/>	<hr/>	<hr/>
46,650	97,788	144,438
<hr/>	<hr/>	<hr/>
513,873	-	513,873
218,178	-	218,178
<hr/>	<hr/>	<hr/>
732,051	-	732,051
779,893	96,596	876,489
9,875,089	3,656,727	13,531,816
<hr/>	<hr/>	<hr/>
\$ 10,654,982	\$ 3,753,323	\$ 14,408,305
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The accompanying notes are an integral part of the financial statements.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>General</u>	<u>Community Development Fund</u>	<u>Senior and Disability Services Fund</u>	<u>Totals Governmental Funds</u>
ASSETS				
Cash and investments	\$ 7,350,685	\$ 3,736,872	\$ 5,510,114	\$ 16,597,671
Accounts receivable	47,688	941,682	2,116,880	3,106,250
Prepaid items	90,967	1,142	182,831	274,940
	<u>7,489,340</u>	<u>4,679,696</u>	<u>7,809,825</u>	<u>19,978,861</u>
<i>Total Assets</i>	<u>\$ 7,489,340</u>	<u>\$ 4,679,696</u>	<u>\$ 7,809,825</u>	<u>\$ 19,978,861</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 88,009	\$ 424,907	\$ 173,093	\$ 686,009
Accrued liabilities	1,018,520	-	-	1,018,520
	<u>1,106,529</u>	<u>424,907</u>	<u>173,093</u>	<u>1,704,529</u>
<i>Total Liabilities</i>	<u>1,106,529</u>	<u>424,907</u>	<u>173,093</u>	<u>1,704,529</u>
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	2,500	2,500
	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Fund Balances				
Nonspendable	90,967	1,142	182,831	274,940
Restricted for:				
Community development	-	4,253,647	-	4,253,647
Senior and disability services	-	-	7,451,401	7,451,401
Assigned for:				
PERS reserve	1,851,056	-	-	1,851,056
Unassigned	4,440,788	-	-	4,440,788
	<u>6,382,811</u>	<u>4,254,789</u>	<u>7,634,232</u>	<u>18,271,832</u>
<i>Total Fund Balances</i>	<u>6,382,811</u>	<u>4,254,789</u>	<u>7,634,232</u>	<u>18,271,832</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,489,340</u>	<u>\$ 4,679,696</u>	<u>\$ 7,809,825</u>	<u>\$ 19,978,861</u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
RECONCILIATION TO THE STATEMENT OF NET ASSETS
JUNE 30, 2023

RECONCILIATION TO THE STATEMENT OF NET ASSETS

Total fund balances \$ 18,271,832

Capital and leased assets are not financial resources and are therefore not reported in the governmental funds:

Cost	1,973,383	
Accumulated depreciation	(1,179,307)	
	794,076	

Internal service funds are used by management to charge non-departmental costs to individual funds. The assets and liabilities, excluding capital assets, of the internal service funds are included in governmental activities in the statement of net assets.

4,463,518

Amounts relating to the council's proportionate share of net pension liability or asset for the Oregon Public Retirement System (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:

Deferred outflows of resources	6,729,254	
Deferred inflows of resources	(4,455,705)	
Net OPEB asset	69,858	
Total OPEB liability	(279,489)	
Net pension liability - PERS	(14,157,974)	
	(12,094,056)	

Long-term liabilities are not due and payable in the current period and are therefore not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:

Compensated absences		(575,042)
SBITA payable		(205,346)

<i>Net Assets of Governmental Activities</i>		\$ 10,654,982
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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	<u>General</u>	<u>Community Development Fund</u>	<u>Senior and Disability Services Fund</u>	<u>Totals Governmental Funds</u>
REVENUES				
Contract revenues	\$ 47,117	\$ 451,453	\$ 1,014,768	\$ 1,513,338
Dues revenue	15,795	101,226	215,642	332,663
Fees revenue	3,122,643	8,909	228,150	3,359,702
Investment earnings	513,595	20,198	278	534,071
Events, sponsorships, donations	-	13,043,215	184,755	13,227,970
Grants	-	-	19,702,119	19,702,119
Miscellaneous revenue	12,581	32,855	172,795	218,231
<i>Total Revenues</i>	<u>3,711,731</u>	<u>13,657,856</u>	<u>21,518,507</u>	<u>38,888,094</u>
EXPENDITURES				
Current				
Administration	3,171,611	-	-	3,171,611
Community development	-	14,181,614	-	14,181,614
Senior and disability services	-	-	20,454,534	20,454,534
<i>Total Expenditures</i>	<u>3,171,611</u>	<u>14,181,614</u>	<u>20,454,534</u>	<u>37,807,759</u>
REVENUES OVER (UNDER) EXPENDITURES	540,120	(523,758)	1,063,973	1,080,335
OTHER FINANCING SOURCES (USES)				
Transfers in	561,068	-	30,455	591,523
Transfers out	(330,613)	(280,466)	(1,059,901)	(1,670,980)
<i>Total Other Financing Sources (Uses)</i>	<u>230,455</u>	<u>(280,466)</u>	<u>(1,029,446)</u>	<u>(1,079,457)</u>
NET CHANGE IN FUND BALANCES	770,575	(804,224)	34,527	878
FUND BALANCES, Beginning of year	<u>5,612,236</u>	<u>5,059,013</u>	<u>7,599,705</u>	<u>18,270,954</u>
FUND BALANCES, End of year	<u>\$ 6,382,811</u>	<u>\$ 4,254,789</u>	<u>\$ 7,634,232</u>	<u>\$ 18,271,832</u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Net change in fund balances \$ 878

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expenses.

Capital asset additions	471,992	
Depreciation expense recorded in the current year	(210,800)	
Amortization expense recorded in the current year	(22,845)	238,347

Governmental funds report lease payables as expenditures; however in the statement of activities, these costs are treated as a reduction of the lease payable on the statement of net position.

16,314

Governmental funds report pension and OPEB contributions as expenditures. However, in the statement of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as an expense.

PERS net pension liability and related deferrals	(699,889)	
Total OPEB liability and related deferrals	(9,289)	(709,178)

Compensated absences are reported in the statement of activities but do not require the use of current financial resources and are therefore not reported as expenditures in the government fund financial statements.

(61,274)

The net revenues of certain activities of the Internal Service Fund are not included in the governmental funds, but are reported in the statement of activities

1,294,806

Change in net assets of governmental activities.

\$ 779,893

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	<i>Business-Type Activities</i>	<i>Governmental Activities</i>
	<i>Loan Fund</i>	<i>Internal Service Fund</i>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,150,466	\$ 2,859,689
Accounts receivable	20,099	-
Prepaid items	-	3,143
Loans receivable, current portion	229,793	-
<i>Total current assets</i>	3,400,358	2,862,832
Noncurrent assets		
Capital assets not being depreciated	-	273,090
Capital assets, net of accumulated depreciation	-	1,365,485
Loans receivable, less current portion	1,311,433	-
<i>Total noncurrent assets</i>	1,311,433	1,638,575
<i>Total assets</i>	4,711,791	4,501,407
LIABILITIES		
Current liabilities		
Accounts payable	6,528	31,724
Other liabilities	94,308	2,925
Compensated absences	1,850	3,240
Notes payable, current portion	206,936	-
<i>Total current liabilities</i>	309,622	37,889
Noncurrent liabilities		
Note payable, less current portion	648,846	-
<i>Total noncurrent liabilities</i>	648,846	-
FUND NET POSTION		
Net investment in capital assets	-	1,638,575
Unrestricted	3,753,323	2,824,943
<i>Total fund net position</i>	\$ 3,753,323	\$ 4,463,518

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	<i>Business-Type Activities</i>	<i>Governmental Activities</i>
	<i>Loan Fund</i>	<i>Internal Service Fund</i>
OPERATING REVENUES		
Interest received on loans	\$ 164,899	\$ -
Rent revenue	-	691,593
Contract revenue	158,525	-
Grant revenue	80,000	-
Fee revenue	8,104	39,303
<i>Total operating revenues</i>	<u>411,528</u>	<u>730,896</u>
OPERATING EXPENSES		
Personnel services	96,223	110,790
Materials and services	197,855	390,182
Depreciation and amortization	-	15,418
<i>Total operating expenses</i>	<u>294,078</u>	<u>516,390</u>
<i>Operating income (loss)</i>	<u>117,450</u>	<u>214,506</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous income	-	(350)
Interest expense	(19,660)	-
Transfers in	-	1,125,000
Transfers out	(1,192)	(44,350)
<i>Total nonoperating revenues (expenses)</i>	<u>(20,852)</u>	<u>1,080,300</u>
NET CHANGE IN FUND NET POSITION	96,598	1,294,806
FUND NET POSITION - beginning of year	<u>3,656,725</u>	<u>3,168,712</u>
FUND NET POSITION - end of year	<u><u>\$ 3,753,323</u></u>	<u><u>\$ 4,463,518</u></u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	<i>Business-Type Activities</i>	<i>Governmental Activities</i>
	<i>Loan Fund</i>	<i>Internal Service Fund</i>
<i>CASH FLOWS FROM OPERATING ACTIVITIES</i>		
Receipts from customers and users	\$ 404,632	\$ 693,033
Receipts from interfund services provided	-	39,303
Payments to suppliers	(191,355)	(366,926)
Payments to employees	(388,106)	(110,454)
	<u>(174,829)</u>	<u>254,956</u>
<i>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</i>		
Miscellaneous income	-	(350)
Principal payments on long-term debt	(265,361)	-
Interest payments on long-term debt	(19,660)	-
	<u>(285,021)</u>	<u>(350)</u>
<i>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</i>		
Purchase of capital assets	-	(59,850)
Transfers from other funds	-	1,125,000
Transfers to other funds	(1,192)	(44,350)
	<u>(1,192)</u>	<u>1,020,800</u>
<i>CASH FLOWS FROM INVESTING ACTIVITIES</i>		
Principal disbursed/collected on long-term notes receivable, net	165,556	-
	<u>(295,486)</u>	<u>1,275,406</u>
<i>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</i>		
	<u>3,445,952</u>	<u>1,584,283</u>
<i>CASH AND CASH EQUIVALENTS - BEGINNING</i>		
	<u>\$ 3,150,466</u>	<u>\$ 2,859,689</u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (Continued)
YEAR ENDED JUNE 30, 2023

	<i>Business-Type Activities Enterprise Fund</i>	<i>Governmental Activities Internal Service Fund</i>
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</i>		
Operating income (loss)	\$ 117,450	\$ 214,506
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation and amortization	-	15,418
(Increase) decrease in:		
Accounts and other receivables	(6,896)	1,440
Prepaid items	-	(41)
Increase (decrease) in:		
Accounts payable	6,500	23,297
Other liabilities	(295,630)	-
Compensated absences	3,747	336
<i>Net cash provided (used) by operating activities</i>	<u>\$ (174,829)</u>	<u>\$ 254,956</u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS**NOTES TO BASIC FINANCIAL STATEMENTS****YEAR ENDED JUNE 30, 2023**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Oregon Cascades West Council of Governments, Oregon (Council) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting entity for establishing governmental accounting and financial reporting standards.

Reporting Entity

Oregon Cascades West Council of Governments is organized under Oregon Revised Statutes Chapter 190 as a voluntarily created intergovernmental council formed by 27 governmental entities located in whole or part within Benton, Lincoln, and Linn Counties. The Council was chartered as a Type B Area Agency on Aging in 1982. The purpose of the Council is to be aware of and facilitate communications relating to the region's physical and social condition, provide staff for planning and operations of programs deemed to be of regional benefit, and to offer staff resources to local governments to assist in programs or activities that are locally beneficial. Operations include a wide variety of human services, economic and community development, and transportation programs. Funding for programs and administration is received from a wide variety of federal, state, and local governmental contracts and fundraising, including community groups and individual donations.

Control of the Council is vested in its board of directors, which is comprised of one representative from the governing board of each member unit. Administrative functions are delegated to the Council's executive director, who reports to and is responsible to the board.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide financial statements: While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities incorporate data from governmental funds, while the business-type activities incorporate data from enterprise funds. Separate financial statements are provided for all governmental and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the Council has governmental (general, special revenue, capital projects and debt service funds) and proprietary (enterprise) type funds.

The Council reports the following major governmental funds:

General – The General Fund is the Council's primary operating fund. It accounts for all financial resources of the Council except those required to be accounted for in another fund.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)Special Revenue Funds

Community Development Fund – This fund is used to account for the construction or replacement of existing facilities and equipment.

Senior and Disability and Community Services Fund - The Senior and Disability and Community Services Fund accounts for revenue and expenditures related to the oversight of state and federal disability service programs, as well as expenditures to provide assistance to seniors for: obtaining in-home care, respite care, and legal advice; assessments, planning, and monitoring of care for eligible seniors; and the oversight of nutrition programs for seniors. Revenue is primarily from federal and state contracts.

The Council reports the following major proprietary funds:

Enterprise Fund

Loan Fund – The Loan Fund accounts for loan administration and revolving loan servicing to local businesses.

Internal Service Fund – The Internal Service Fund accounts for services to the other funds of the Council.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activity column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Measurement Focus and Basis of Accounting (Continued)*

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Budgetary Information

The Council budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, enterprise, and internal service funds. The general, special revenue and internal service funds are budgeted on the modified accrual basis of accounting. The enterprise fund is budgeted on the accrual basis of accounting.

The Council begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain public comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the Council's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal services, materials and services, debt service, and capital outlay for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets may be adopted by the board of directors at a regular board meeting and must be published. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The Council does not use encumbrances and appropriations lapse at year-end. Budgetary comparison schedules for each fund are presented for additional analysis only, not to demonstrate compliance with Oregon Budget Law as it relates to Chapter 190 organizations.

Budget amounts shown in the financial statements reflect the original budget amounts.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Cash and Cash Equivalents*

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition.

Investments

State statutes authorize the Council to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual saving banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

Loans Receivable

Loans receivable consist of amounts outstanding under the Council's revolving loan program. The loan principal and interest collected are reserved for future loans and the payment of administrative expenses related to the program. The Council uses the specific identification method when accounting for bad debts, as management has determined that this approximates accounting principles generally accepted in the United States of America. The Council determines past due status based on how recent payments have been received.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at their estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	3-25
Buildings	10-50
Amortizable bond issuance costs	20

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Subscription-Based Information Technology Arrangements (SBITA)*

In accordance with GASB Statement 96, *Subscription-Based Information Technology Arrangements (SBITA)*, the Council recognizes a SBITA liability and an intangible right-to-use SBITA asset in the financial statements for subscription-based contracts with a noncancelable term more than twelve months. A SBITA liability is recognized at the net present value of the contract payments expected to be made during the contract term, which is the noncancellable period of the contract. The SBITA liability is then reduced by principal payments made over the contract term. The SBITA asset is measured as the initial amount of the related liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. The SBITA asset is amortized on a straight-line basis over the contract term. To determine the rate used to discount the expected contract payments to the present value, the Council uses the interest rate charged by the vendor as the discount rate. When the interest charged by the vendor is not known, the Council will generally use its estimated incremental borrowing rate as the discount rate. The Council monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the liability and asset if certain changes occur that are expected to significantly affect the amount of the liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

Accrued Compensated Absences

Liabilities for accumulated or vested vacation leave and compensation time benefits are recorded in the government-wide and proprietary fund financial statements. The governmental fund financial statements do not report liabilities for compensated absences unless they are due for payment. Sick leave does not vest and is recorded in all funds as taken.

Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and will therefore not be recognized as an inflow of resources (revenue) until that time.

The Council has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Fund Balance Flow Assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Nonspendable fund balance are amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The Board of Directors has by resolution authorized the Finance Director to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Estimates

The preparation of financial statements in conformity 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. Accordingly, actual results may vary from those estimates.

CASH AND INVESTMENTS

Cash and investments are comprised of the following at June 30, 2023:

	<i>Carrying Value</i>	<i>Fair Value</i>
Cash		
Deposits with financial institutions	\$ 1,069,992	\$ 1,069,992
Investments		
Local Government Investment Pool	21,537,834	21,537,834
	<u>\$ 22,607,826</u>	<u>\$ 22,607,826</u>

Cash and investments by fund:

Governmental activities	
General Fund	\$ 7,350,685
Community Development Fund	3,736,872
Senior and Disability Services Fund	5,510,114
Internal Service Fund	2,859,689
	<u>19,457,360</u>
Business-type activities	
Loan Fund	3,150,466
	<u>3,150,466</u>
Total cash and unrestricted investments	<u>\$ 22,607,826</u>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

CASH AND INVESTMENTS (Continued)*Deposits and Investments*

Oregon Cascades West Council of Governments maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. The Council participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

At year end, the book balance of the Council's bank deposits (checking accounts) was \$1,069,992 and the bank balance was \$1,590,189. The difference is due to transactions in process. Bank deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- Level 1 – Unadjusted quoted prices for identical investments in active markets.
- Level 2 – Observable inputs other than quoted market prices; and,
- Level 3 – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2023.

Interest Rate Risk

In accordance with its investment policy, the Council manages its exposure to declines in fair value of its investments by limiting its investments to the LGIP.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

CASH AND INVESTMENTS (Continued)*Custodial Credit Risk - Deposits*

This is the risk that in the event of a bank failure, the Council's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the Council's deposits up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all-time deposit and savings accounts at each financial institution.

Deposits in excess of FDIC coverage are with institutions covered by the Public Funds Collateralization program (PFCP). The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public funds if they are adequately capitalized or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all Oregon public funds bank depositories is available to repay deposits of public funds of governmental entities. As of June 30, 2023, \$986,834 of the Council's bank balances were collateralized under the Public Funds Collateralization Program.

Custodial Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the Council will not be able to recover the value of its investments or collateralized securities that are in possession of an outside party. The Council's investment policy, in accordance with Oregon Revised Statutes, limits the types of investments that may be held and does not allow securities to be held by the counterparty.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Council. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made a custodian of or has control of any fund. The LGIP is comingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill, and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe there are any substantial custodial risks related to investment in the LGIP. The LGIP is not rated for credit quality.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023***LOANS RECEIVABLE**

Loans receivable consist of amounts outstanding under the Council's revolving loan programs. The loan principal and interest collected are reserved for future loans and the payment of administrative expenses related to the programs. At June 30, 2023, an allowance for doubtful accounts was deemed necessary in the amount of \$292,200. The outstanding loans are collateralized by tangible assets and are payable in monthly or quarterly installments, including interest at 6% to 9.5% per annum.

Loans receivable at June 30, 2023 consisted of:

Loan Type	
Economic Development Agency Revolving Loan Fund	\$ 343,600
Rural Development Fund Rounds 1-3	514,808
Rural Development Fund Round 4	-
Lincoln County Revolving Loan Fund	62,188
Business Investment Fund	259,129
Economic Development Agency - CARES	502,959
Sub-total	1,682,684
Less allowance for doubtful accounts	(292,200)
Total	1,390,484
Loans in liquidation status	150,742
Total	\$ 1,541,226

At June 30, 2023, the Council had a total recorded investment in loans classified as "in liquidation" of \$150,742. This balance consists of one Intermediary Relending Program loans to one borrower. The loans are secured by real property. The Council has no commitments to loan additional funds to the borrower.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

CAPITAL ASSETS

The changes in the capital assets for governmental activities for the year ended June 30, 2023 are as follows:

	<i>Balances July 1, 2022</i>	<i>Additions</i>	<i>Retirements</i>	<i>Adjustments</i>	<i>Balances June 30, 2023</i>
Nondepreciable					
Land	\$ 253,140	\$ -	\$ -	\$ -	\$ 253,140
Construction in progress	-	323,303	-	-	323,303
<i>Total Nondepreciable</i>	253,140	323,303	-	-	576,443
Depreciable					
Machinery and equipment	2,225,625	13,107	(60,637)	-	2,178,095
Vehicles	142,862	146,119	(142,862)	-	146,119
Buildings and improvements	3,628,714	49,313	-	-	3,678,027
Right to use assets - SBITA	221,660	-	-	-	221,660
<i>Total Depreciable</i>	6,218,861	208,539	(203,499)	-	6,223,901
Accumulated Depreciation/Amortization					
Machinery and equipment	(2,108,658)	(77,567)	60,637	144,972	(1,980,616)
Vehicles	(142,862)	(21,918)	142,862	-	(21,918)
Buildings and improvements	(2,070,609)	(126,734)	-	(144,972)	(2,342,315)
Right to use assets - SBITA	-	(22,845)	-	-	(22,845)
<i>Total Accumulated Depreciation</i>	(4,322,129)	(249,064)	203,499	-	(4,367,694)
Depreciable capital assets, net	1,896,732	(40,525)	-	-	1,856,207
Total capital assets, net	\$ 2,149,872	\$ 282,778	\$ -	\$ -	\$ 2,432,650

Depreciation and amortization expense for the year of \$249,064 was allocated to general government.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2023

DEFERRED INFLOWS/OUTFLOWS OF RESOURCES

Deferred inflows and outflows of resources summarized on the statement of net position are comprised of the following:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Net Pension Liability - PERS	\$ 6,663,956	\$ 4,283,847
OPEB asset - RHIA	24,157	9,550
OPEB liability - Medical benefit	41,141	162,308
Total	<u>\$ 6,729,254</u>	<u>\$ 4,455,705</u>

COMPENSATED ABSENCES

The following is a summary of compensated absences transactions for the year:

	<i>Balances July 1, 2022</i>	<i>Current Year Change</i>	<i>Balances June 30, 2023</i>
Government activities			
Net compensated absences	\$ 516,673	\$ 61,609	\$ 578,282
Business-type activities			
Net compensated absences	\$ -	\$ 1,850	\$ 1,850

LONG-TERM DEBT

Long-term debt transactions for the year were as follows:

	<i>Interest Rate</i>	<i>Original Amount</i>	<i>Outstanding July 1, 2022</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2023</i>	<i>Due within One year</i>
<i>Business-type activities</i>							
Loans payable							
Revolving Fund #1	1%	\$ 1,500,000	\$ 185,501	\$ -	\$ (61,810)	\$ 123,691	\$ 62,429
Revolving Fund #2	1%	1,500,000	308,133	-	(121,783)	186,350	61,809
Revolving Fund #3	1%	1,000,000	245,372	-	(39,996)	205,376	40,395
Revolving Fund #4	1%	950,000	300,702	-	(37,330)	263,372	37,703
RMAP Fund	2%	95,653	81,435	-	(4,442)	76,993	4,600
Total business-type activities		<u>\$ 5,045,653</u>	<u>\$ 1,121,143</u>	<u>\$ -</u>	<u>\$ (265,361)</u>	<u>\$ 855,782</u>	<u>\$ 206,936</u>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

LONG-TERM DEBT (Continued)*Business-Type Activities Note Payable*

The Revolving Loan Funds #1-4, and RMAP Funds were issued for use in relending programs. Interest is due annually. The Loan Fund has traditionally been used to liquidate the obligations. The loans contain events of default; if the Council is unable to make payments, the lenders may declare the entire principal balance and any unpaid accrued interest due immediately.

Future debt service requirements for business-type activities are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 206,936	\$ 9,390	\$ 216,326
2025	207,268	8,216	215,484
2026	146,581	5,409	151,990
2027	85,364	3,612	88,976
2028	85,589	2,785	88,374
2029-2033	97,551	4,854	102,405
2034-2038	26,493	4,497	30,990
	<u>\$ 855,782</u>	<u>\$ 38,763</u>	<u>\$ 894,545</u>

SBITA PAYABLE

During the fiscal year ended June 30, 2023, the Council held three subscriptions, which meet the SBITA criteria as defined by GASB Statement No. 96, SBITAs. The subscriptions support various technology needs including those of general administration, internal services, and programs services. The subscription terms cover various ranges with the latest expiring in 2026. The assumed interest rate for all subscriptions is 4.05% and annual payments for the current year range from \$9,000 to \$64,325.

As of June 30, 2023, the Council does not hold any commitments for SBITAs that have not yet commenced and there are no impairments or any loss associated with the intangible right-to-use assets and subscription liabilities..

SBITA payables currently outstanding as of June 30, 2023 are as follows:

	<i>Outstanding July 1, 2022</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2023</i>	<i>Due within One year</i>
<i>Governmental activities</i>					
Software	\$ 221,660	\$ -	\$ (16,314)	\$ 205,346	\$ 78,115

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2023

SBITA PAYABLE (Continued)

Future annual SBITA commitments as of June 30, 2023 are as follows

<i>Fiscal Year</i>		
<i>Ending</i>		
<i>June 30,</i>	<i>Principal</i>	<i>Interest</i>
<u> </u>	<u> </u>	<u> </u>
2024	\$ 78,115	\$ 8,317
2025	75,817	5,154
2026	51,414	2,082
<i>Total</i>	<u>\$ 205,346</u>	<u>\$ 15,553</u>

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Plan Description

Employees of the Council are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Annual Comprehensive Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Benefits Provided

Tier One/Tier Two Retirement Benefit

Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for fire members). General service employees may retire after reaching age 55. Fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Death Benefits. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for fire members) when determining the monthly benefit.

Benefit Changes After Retirement. Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living (COLA) changes. The COLA is capped at 2.0 percent.

OPSRP Pension Program

Pension Benefits. The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age. For general service members, 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. For police and fire members, 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60, or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits. Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits. A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2022*

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Benefit Changes After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits. Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping. OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation based on a percentage of payroll, first became effective July 1, 2021. The Council's contribution rates for the period were 24.87% for Tier One/Tier Two members and 20.74% for OPSRP General Service members. The Council's total contributions were \$1,461,618. Covered employees are required to contribute 6% of their salary to the Plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Council reported a liability of \$14,157,974 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. The Council's proportion of the net pension liability was based on a projection of the Council's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Council's proportion was 0.09246322%, which increased 0.00808542% from its proportion measured as of June 30, 2021.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

For the year ended June 30, 2023, the Council's recognized pension expense/ (income) of \$699,889. At June 30, 2023, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 687,255	\$ 88,292
Changes of assumptions	2,221,463	20,295
Net difference between projected and actual earnings on investments	-	2,531,172
Changes in proportionate share	2,289,982	105,456
Differences between employer contributions and proportionate share of contributions	3,638	1,538,632
Contributions subsequent to measurement date	1,461,618	-
	<u>\$ 6,663,956</u>	<u>\$ 4,283,847</u>
Total	<u>\$ 6,663,956</u>	<u>\$ 4,283,847</u>

Deferred outflows of resources related to pensions of \$1,461,618 resulting from the Council's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or an increase in the net pension asset in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as an addition to (reduction from) as follows:

<i>Fiscal Year Ending June 30,</i>	
2024	\$ 326,212
2025	76,929
2026	(764,422)
2027	1,280,626
2028	(854)
Total	<u>\$ 918,491</u>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Actuarial Methods and Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial methods and assumptions:

Valuation Date	December 31, 2020
Measurement date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	
	<i>Healthy retirees and beneficiaries:</i>
	Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.
	<i>Active members:</i>
	Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.
	<i>Disabled retirees:</i>
	Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 experience study.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)**Long-term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

(Source: June 30, 2022 Oregon PERS ACFR; page 70)

Asset Class	Target Allocation *	Annual Arithmetic Return**	20-Year Annual Geometric Mean	Annual Standard Deviation
Global Equity	30.62 %	7.11 %	5.85 %	17.05 %
Private Equity	25.50	11.35	7.71	30.00
Core Fixed Income	23.75	2.80	2.73	3.85
Real Estate	12.25	6.29	5.66	12.00
Master Limited Partnerships	0.75	7.65	5.71	21.30
Infrastructure	1.50	7.24	6.26	15.00
Commodities	0.63	4.68	3.10	18.85
Hedge Fund of Funds - Multistrategy	1.25	5.42	5.11	8.45
Hedge Fund Equity - Hedge	0.63	5.85	5.31	11.05
Hedge Fund - Macro	5.62	5.33	5.06	7.90
US Cash	-2.50 ***	1.77	1.76	1.20
Assumed Inflation - Mean			2.40 %	1.65 %
* Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of June 2, 2021				
** The arithmetic mean is a component that goes into calculation the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate				
***Negative allocation to cash represents levered exposure from allocation to Risk Parity strategy				

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)**Sensitivity of the Council's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Council's proportionate share of the net pension liability calculated using the discount rate of 6.90 down from 7.20 percent in the prior year, as well as what the Council's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	<u>1% Decrease</u> <u>(5.90%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(6.90%)</u>	<u>1% Increase</u> <u>(7.90%)</u>
Proportionate share of the net pension liability	\$ 25,107,942	\$ 14,157,974	\$ 4,993,356

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Retirement Health Insurance Account*Plan Description*

As a member of Oregon Public Employees Retirement System (OPERS) the Council contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281- 3700.

Funding Policy

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Participating entities are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the Council currently contributes 0.05% of annual covered OPERS payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 75. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The Council's contributions to RHIA for the year ended June 30, 2022 were \$236, respectively, which equaled the required contributions each year.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS - OPEB**Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA)***Plan Description*

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan. Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and the Internal Revenue Code Section 401(a).

OPEB Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The Plan is closed to new members hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date.

Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)*Contributions*

Employer contributions for the year ended June 30, 2023 were \$236.

OPEB RHIA Plan Annual Comprehensive Financial Report (ACFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2022. That independently audited report and can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions

Valuation Date	December 31, 2020
Measurement date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2020 was 6.90. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the Council reported an asset of \$69,858 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

The Council's proportion of the net OPEB asset was based on a projection of the Council's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Council's proportion was 0.01965976%, which decreased 0.01082898% from its proportion measured as of June 30, 2021. For the year ended June 30, 2023, the Council recognized OPEB expense of \$20,277. At June 30, 2023, the Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ -	\$ 1,893
Changes of assumptions	547	2,329
Net difference between projected and actual earnings on investments	-	5,328
Changes in proportionate share	23,374	-
Contributions subsequent to the MD	236	-
	<u>\$ 24,157</u>	<u>\$ 9,550</u>

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2022 measurement period is 7.2 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the subsequent year. Other amounts reported by the Council as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

<i>Year ended June 30,</i>	
2024	\$ 13,773
2025	2,255
2026	(3,362)
2027	1,705
	<u> </u>
Total	<u>\$ 14,371</u>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)*Sensitivity of the Council's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate*

The following presents the Council's proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent down from 7.20 percent in the prior year, as well as what the Council's proportionate share of the net OPEB asset would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

Council's proportionate share of the net OPEB (asset) liability:

	<u>1% Decrease</u> <u>(5.90%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(6.90%)</u>	<u>1% Increase</u> <u>(7.90%)</u>
Net OPEB liability (asset)	\$ (62,962)	\$ (69,858)	\$ (75,770)

Other Post-Employment Benefit (GASB 75) - Council Medical Benefit Plan*General Information about the OPEB Plan*

The Council Medical Benefit Plan consists of a single-employer retiree benefit plan that provides post-employment health, dental, vision, and life insurance benefits to eligible employees and their dependents.

Plan Benefits – Implicit Medical Benefit

Plan benefits are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 243. ORS stipulated that for the purpose of establishing health care premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the Council's implicit employer contributions.

The calculated OPEB liability is derived using the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members at that point.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OEB plan reflect a long-term perspective.

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through the collective bargaining agreements. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)*Medical Benefit Duration and Amount*

Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Participant Statistics

As of June 30, 2022, there were 161 active members and 3 retired participants in the Medical Benefit plan. The average age of participants is 44.5 and 62.7, respectively. The Council did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

Funding Policy

The benefits from this program are paid by the Council on a self-pay basis and the required contribution is based on projected pay-as-you-go financing requirements. There is no obligation on the part of the Council to fund these benefits in advance.

Actuarial Methods and Assumptions

The Council engaged an actuary to perform an evaluation as of July 1, 2022 using age entry normal, level percent of salary Actuarial Cost Method. The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	July 1, 2022
Measurement date	June 30, 2022
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Interest discount	3.54 percent discount rate assumption
General inflation	2.40 percent per year
Salary scale	3.40 percent per year

Election and lapse rates: 40% of eligible employees – 60% of male members and 35% of female members will elect spouse coverage; 5% annual lapse rate.

Expected healthcare costs were developed using a composite of the premiums due for retirees members electing coverage as of July 1, 2022.

Milliman's Health Cost Guidelines were used to allocate costs by age and gender. Retirees' costs include a load for expected health status of retirees relative to active employees and spouses.

For the period July 1, 2022 through June 30, 2023, current medical and vision premiums due for retirees and their spouses were modeled using an average monthly premium of \$648 per retiree per month, and \$733 per spouse per month. Dental premiums were modeled using average monthly premiums of \$74 per retiree and \$76 per spouse.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Mortality rates were based on the Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service. Disability rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by employee age.

The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

	<i>Total OPEB Liability</i>
Total OPEB Liability at June 30, 2022	\$ 386,652
Changes for the year:	
Service cost	49,816
Interest on total OPEB liability	9,210
Effect of changes to benefit terms	-
Effect on economic/demographic gains or losses	(25,336)
Effect of assumptions changes or inputs	(120,633)
Benefit payments	(20,220)
	<hr/>
Balance as of June 30, 2023	\$ 279,489

At June 30, 2023, the Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 8,192	\$ 49,972
Changes of assumptions	5,727	112,336
Benefit payments	27,222	-
	<hr/>	<hr/>
Net deferred outflow/(inflow) of resources	\$ 41,141	\$ 162,308

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2023

POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in subsequent years as follows:

<i>Year ended June 30,</i>	
2024	\$ (39,330)
2025	(27,797)
2026	(17,560)
2027	(19,233)
2028	(20,144)
Thereafter	(24,325)
	<hr/>
Total	\$ (148,389)
	<hr/> <hr/>

Sensitivity of the Net OPEB Liability to Changes in Discount and Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 3.54%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<i>1% Decrease (2.54%)</i>	<i>Current Discount Rate (3.54%)</i>	<i>1% Increase (4.54%)</i>
	<hr/>	<hr/>	<hr/>
Total OPEB liability	\$ 304,412	\$ 279,489	\$ 256,638

The following presents the net OPEB liability, calculated using the trend rate, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<i>1% Decrease</i>	<i>Current Trend Rate</i>	<i>1% Increase</i>
	<hr/>	<hr/>	<hr/>
Total OPEB liability	\$ 244,503	\$ 279,489	\$ 322,406

Concentrations

The Council has labor subject to collective bargaining agreements, approximately 85% of the Council's labor are covered by the current collective bargaining agreement. The current agreement was signed on November 1, 2021 and is effective until September 30, 2023.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**YEAR ENDED JUNE 30, 2023*

CONTINGENCIES

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In 1981, the League of Oregon Cities joined together with the Association of Oregon Cities to form City County Insurance Services (CCIS), a public entity risk pool currently operating as a common risk management and insurance program for approximately 265 municipal corporations and associated entities in the State of Oregon. CCIS is self-sustaining through member premiums and reinsures through commercial companies for claims in excess of \$2 million for each insured event.

The Council continues to carry commercial insurance for other risks of loss, including employee health and accident insurance. There were no insurance settlements exceeding insurance coverage in any of the past three fiscal years.

SUBSEQUENT EVENTS

The Council purchased an office building in August 2023 in the City of Corvallis for \$2,175,000.

REQUIRED SUPPLEMENTARY INFORMATION

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS**PERS SCHEDULES****YEAR ENDED JUNE 30, 2023****SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Year Ended June 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.0924632%	\$ 14,157,974	\$ 9,858,193	144%	88%
2022	0.0843778%	10,097,052	9,267,835	109%	88%
2021	0.0756589%	16,511,363	8,222,050	201%	76%
2020	0.0718397%	12,426,539	6,471,936	192%	80%
2019	0.0746271%	11,305,026	6,937,766	163%	82%
2018	0.0821614%	11,075,384	7,228,670	153%	83%
2017	0.0831984%	12,490,006	6,744,528	185%	81%
2016	0.0844982%	4,851,432	6,041,438	80%	92%
2015	0.0754529%	(1,710,301)	5,360,714	-32%	104%

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

	Contractually required contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2023	\$ 1,461,618	\$ 1,461,618	\$ -	\$ 11,186,835	13%
2022	2,029,276	2,029,276	-	9,858,193	21%
2021	1,792,021	1,792,021	-	9,267,835	19%
2020	1,550,260	1,550,260	-	8,222,050	19%
2019	1,532,604	1,532,604	-	8,514,467	18%
2018	1,385,369	1,385,369	-	7,669,931	18%
2017	1,247,348	1,247,348	-	6,912,484	18%
2016	854,162	854,162	-	6,041,438	14%
2015	746,570	746,570	-	5,360,714	14%

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
OTHER POST-EMPLOYMENT BENEFITS SCHEDULES - RHIA
YEAR ENDED JUNE 30, 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

Year Ended June 30,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.0196598%	\$ (69,585)	\$ 9,858,193	-1%	195%
2022	0.0304887%	(62,962)	9,267,835	-1%	184%
2021	0.0441085%	(89,876)	6,471,936	-1%	150%
2020	0.0652855%	(126,155)	6,937,766	-2%	144%
2019	0.0652855%	(69,391)	7,228,670	-1%	124%
2018	0.0644874%	(26,913)	6,744,528	0%	109%

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2023	\$ 236	\$ 236	\$ -	\$ 11,186,835	0.00%
2022	485	485	-	9,858,193	0.00%
2021	816	816	-	9,267,835	0.01%
2020	3,150	3,150	-	8,222,050	0.04%
2019	32,357	32,357	-	8,514,467	0.38%
2018	30,100	30,100	-	7,669,931	0.39%

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
OTHER POST-EMPLOYMENT BENEFITS SCHEDULES – IMPLICIT RATE SUBSIDY
YEAR ENDED JUNE 30, 2023

Changes in Total OPEB Liability and Related Ratios

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Service cost	\$ 39,659	\$ 37,783	\$ 31,991	\$ 35,703	\$ 48,391	\$ 49,816
Interest on total OPEB liability	11,670	14,392	11,006	11,900	8,672	9,210
Effect of economic/demographic gains or (losses)	-	(122,005)	-	15,212	-	(25,336)
Effect of assumption change or inputs	(23,474)	(22,892)	11,797	(5,184)	1,720	(120,633)
Benefit payments	(30,845)	(36,097)	(1,829)	(3,972)	(32,065)	(20,220)
Net change in total OPEB liability	(2,990)	(128,819)	52,965	53,659	26,718	(107,163)
Net OPEB liability, beginning	385,119	382,129	253,310	306,275	359,934	386,652
Net OPEB liability, ending	<u>\$ 382,129</u>	<u>\$ 253,310</u>	<u>\$ 306,275</u>	<u>\$ 359,934</u>	<u>\$ 386,652</u>	<u>\$ 279,489</u>
Covered payroll	\$ 7,228,670	\$ 8,514,467	\$ 8,222,050	\$ 9,237,835	\$ 9,858,193	\$ 11,186,835
Total OPEB liability as a % of covered payroll	5.29%	2.98%	3.73%	3.9%	3.9%	2.5%

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been compiled, information is presented for the years for which the required supplementary schedule information is available.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2023

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 97,610	\$ 97,610	\$ 47,117	\$ (50,493)
Dues revenue	16,304	16,304	15,795	(509)
Fees revenue	3,132,636	3,132,636	3,122,643	(9,993)
Investment earnings	90,732	325,000	513,595	188,595
Events, sponsorships, donations	20,000	20,000	-	(20,000)
Miscellaneous	-	-	12,581	12,581
<i>Total Revenues</i>	3,357,282	3,591,550	3,711,731	120,181
EXPENDITURES				
Personnel services	2,671,885	2,640,729	2,149,412	491,317
Materials and services	828,785	973,209	888,020	85,189
Capital outlay	271,000	271,000	134,179	136,821
Contingency	84,165	204,640	-	204,640
<i>Total Expenditures</i>	3,855,835	4,089,578	3,171,611	917,967
REVENUES OVER (UNDER) EXPENDITURES				
	(498,553)	(498,028)	540,120	1,038,148
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	309,000	561,068	252,068
Transfers out	(200,000)	(309,000)	(330,613)	(21,613)
<i>Total Other Financing Sources (Uses)</i>	-	-	230,455	230,455
NET CHANGE IN FUND BALANCE	(498,553)	(498,028)	770,575	1,268,603
FUND BALANCE, Beginning of year	4,107,501	4,106,976	5,612,236	1,505,260
FUND BALANCE, End of year	\$ 3,608,948	\$ 3,608,948	\$ 6,382,811	\$ 2,773,863

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – COMMUNITY DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2023

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 2,515,681	\$ 2,515,681	\$ 451,453	\$ (2,064,228)
Dues revenue	102,883	102,883	101,226	(1,657)
Fees revenue	-	-	8,909	8,909
Investment earnings	10,000	10,000	20,198	10,198
Events, sponsorships, donations	9,961,366	12,051,366	13,043,215	991,849
Miscellaneous	25,000	25,000	32,855	7,855
<i>Total Revenues</i>	12,614,930	14,704,930	13,657,856	(1,047,074)
EXPENDITURES				
Personnel services	2,410,933	2,410,933	2,082,526	328,407
Materials and services	12,253,118	12,834,289	11,795,735	1,038,554
Capital outlay	45,000	445,000	303,353	141,647
Contingency	3,212,668	4,343,695	-	4,343,695
<i>Total Expenditures</i>	17,921,719	20,033,917	14,181,614	5,852,303
REVENUES OVER (UNDER) EXPENDITURES	(5,306,789)	(5,328,987)	(523,758)	4,805,229
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,000)	(5,000)	(280,466)	(275,466)
NET CHANGE IN FUND BALANCE	(5,311,789)	(5,333,987)	(804,224)	4,529,763
FUND BALANCE, Beginning of year	5,311,789	5,333,987	5,059,013	(274,974)
FUND BALANCE, End of year	\$ -	\$ -	\$ 4,254,789	\$ 4,254,789

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – SENIOR AND DISABILITY SERVICES FUND
YEAR ENDED JUNE 30, 2023

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 1,190,069	\$ 1,190,069	\$ 1,014,768	\$ (175,301)
Dues revenue	223,200	223,200	215,642	(7,558)
Fees revenue	196,500	196,500	228,150	31,650
Investment earnings	-	-	278	278
Events, sponsorships, donations	200,500	200,500	184,755	(15,745)
Grants	18,818,094	18,814,094	19,702,119	888,025
Miscellaneous	-	-	172,795	172,795
<i>Total Revenues</i>	20,628,363	20,624,363	21,518,507	894,144
EXPENDITURES				
Personnel services	15,695,594	15,685,398	13,773,471	1,911,927
Materials and services	6,921,116	6,917,951	6,504,439	413,512
Capital outlay	-	-	176,624	(176,624)
Contingency	5,117,931	5,110,629	-	5,110,629
<i>Total Expenditures</i>	27,734,641	27,713,978	20,454,534	7,259,444
REVENUES OVER (UNDER) EXPENDITURES	(7,106,278)	(7,089,615)	1,063,973	8,153,588
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	30,455	455
Transfers out	(30,000)	(30,000)	(1,059,901)	(1,029,901)
<i>Total Other Financing Sources (Uses)</i>	-	-	(1,029,446)	(1,029,446)
NET CHANGE IN FUND BALANCE	(7,106,278)	(7,089,615)	34,527	7,124,142
FUND BALANCE, Beginning of year	7,106,278	7,089,615	7,599,705	510,090
FUND BALANCE, End of year	\$ -	\$ -	\$ 7,634,232	\$ 7,634,232

OTHER SUPPLEMENTARY INFORMATION

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – LOAN FUND
YEAR ENDED JUNE 30, 2023

	<i>Original and Final Budget</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Actual</i>		<i>GAAP Basis</i>
			<i>Budget Basis</i>	<i>Adjustments</i>	
REVENUES					
Contract revenue	\$ 233,000	\$ (74,475)	\$ 158,525	\$ -	\$ 158,525
Fees revenue	20,950	(12,846)	8,104	-	8,104
Earnings on loan repayments	130,000	34,899	164,899	-	164,899
Grant revenue	-	80,000	80,000	-	80,000
<i>Total Revenues</i>	383,950	27,578	411,528	-	411,528
EXPENDITURES					
Current					
Personnel services	257,302	161,079	96,223	-	96,223
Materials and services	250,946	53,091	197,855	-	197,855
Debt service	20,000	(265,021)	285,021	(265,361)	19,660
<i>Total Expenditures</i>	528,248	(50,851)	579,099	(265,361)	313,738
REVENUES OVER (UNDER) EXPENDITURES	(144,298)	(23,273)	(167,571)	265,361	97,790
OTHER FINANCING SOURCES (USES)					
Transfers in	79,398	(79,398)	-	-	-
Transfers out	(79,398)	78,206	(1,192)	-	(1,192)
<i>Total Other Financing Sources (Uses)</i>	-	(1,192)	(1,192)	-	(1,192)
NET CHANGE IN FUND BALANCE	(144,298)	(24,465)	(168,763)	265,361	96,598
FUND BALANCE, Beginning of year	509,000	3,005,907	3,514,907	141,818	3,656,725
FUND BALANCE, End of year	\$ 364,702	\$ 2,981,442	\$ 3,346,144	\$ 407,179	\$ 3,753,323

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2023

	<i>Original and Final Budget</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Actual</i>		<i>GAAP Basis</i>
			<i>Budget Basis</i>	<i>Adjustments</i>	
REVENUES					
Fee revenue	\$ 50,100	\$ (10,797)	\$ 39,303	\$ -	\$ 39,303
Rent revenue	691,308	285	691,593	-	691,593
Miscellaneous revenue	-	(350)	(350)	-	(350)
<i>Total Revenues</i>	741,408	(10,862)	730,546	-	730,546
EXPENDITURES					
Current					
Personnel services	193,669	82,879	110,790	-	110,790
Materials and services	441,734	51,552	390,182	-	390,182
Capital outlay	155,000	95,150	59,850	(59,850)	-
Depreciation and amortization	-	-	-	15,418	15,418
Contingency	824,500	824,500	-	-	-
<i>Total Expenditures</i>	1,614,903	1,054,081	560,822	(44,432)	516,390
REVENUES OVER (UNDER) EXPENDITURES	(873,495)	1,043,219	169,724	44,432	214,156
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,125,000	1,125,000	-	1,125,000
Transfers out	-	(44,350)	(44,350)	-	(44,350)
<i>Total Other Financing Sources (Uses)</i>	-	1,080,650	1,080,650	-	1,080,650
NET CHANGE IN FUND BALANCE	(873,495)	2,123,869	1,250,374	44,432	1,294,806
FUND BALANCE, Beginning of year	2,085,655	(508,182)	1,577,473	1,591,239	3,168,712
FUND BALANCE, End of year	\$ 1,212,160	\$ 1,615,687	\$ 2,827,847	\$ 1,635,671	\$ 4,463,518

OTHER FINANCIAL SCHEDULES

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF NET POSITION – LOAN FUND
JUNE 30, 2023

	<u>Lending Operations</u>	<u>Linn Benton RLF</u>	<u>Business Investment</u>	<u>Rural Development 1-3</u>	<u>Rural Development 4</u>	<u>Revolving Loan</u>	<u>RMAP Loan</u>	<u>Lincoln County Revolving Loan</u>	<u>Totals</u>
ASSETS									
Current assets									
Cash and cash equivalents	\$ 479,913	\$ 88,040	\$ 340,325	\$ 861,429	\$ 186,645	\$ 637,554	\$ 98,874	\$ 457,686	\$ 3,150,466
Accounts receivable	20,099	-	-	-	-	-	-	-	20,099
Loans receivable, net	-	(3)	215,130	414,808	100,742	770,361	-	40,188	1,541,226
<i>Total assets</i>	500,012	88,037	555,455	1,276,237	287,387	1,407,915	98,874	497,874	4,711,791
LIABILITIES									
Current liabilities									
Accounts payable	6,528	-	-	-	-	-	-	-	6,528
Other liabilities	94,308	-	-	-	-	-	-	-	94,308
Compensated absences	1,850	-	-	-	-	-	-	-	1,850
Loans payable	-	-	-	515,417	263,372	-	76,993	-	855,782
<i>Total liabilities</i>	102,686	-	-	515,417	263,372	-	76,993	-	958,468
NET POSITION									
Unrestricted	\$ 397,326	\$ 88,037	\$ 555,455	\$ 760,820	\$ 24,015	\$ 1,407,915	\$ 21,881	\$ 497,874	\$ 3,753,323

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
RDF 1-3 AND RDF 4 LOANS
YEAR ENDED JUNE 30, 2023

	<i>Rural Development 1-3</i>	<i>Rural Development 4</i>	<i>Totals</i>
REVENUES			
Loan interest	\$ 29,856	\$ 10,171	\$ 40,027
Bank interest	1,045	217	1,262
Loan packaging fees	596	361	957
<i>Total Revenue</i>	31,497	10,749	42,246
EXPENDITURES			
Interest payment	9,886	2,999	12,885
Administration expense	27,510	7,538	35,048
<i>Total Expenses</i>	37,396	10,537	47,933
Change in Net Position	(5,899)	212	(5,687)
Total Net Position - Beginning	762,999	15,987	778,986
Total Net Position - Ending	<u>\$ 757,100</u>	<u>\$ 16,199</u>	<u>\$ 773,299</u>

COMPLIANCE SECTION



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Oregon Cascades West Council of Governments
Albany, Oregon 97322

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Oregon Cascades West Council of Governments (the Council) as of and for the year ended June 30, 2023 and have issued our report thereon dated March 27, 2024.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials – no money was collected or received by elected officials.**

In connection with our testing nothing came to our attention that caused us to believe the Council was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

Restriction on Use

This report is intended solely for the information and use of the council members and management of the Oregon Cascades West Council of Governments and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Ryan T. Pasquarella, Principal
For REDW LLC
Salem, Oregon
March 27, 2024

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U. S. Department of Agriculture			
Direct Programs:			
Rural Economic Community Development Administration			
Intermediary Relending Program (Loans 1-3) Note Bal.	10.767	N/A	\$ 1,653,751
Intermediary Relending Program 4 (see notes to SEFA)	10.767	N/A	505,273
RMP Grant - Microloan Revolving Loan	10.767	N/A	180,746
<i>Total U.S. Department of Agriculture</i>			2,339,770
U. S. Department of Commerce, Economic Development Administration			
Direct Programs:			
Economic Development Administration (CWEDD)	11.302	N/A	93,735
<i>Economic Development Cluster</i>			
COVID-19 Economic Development Administration - CARES	11.307	N/A	7,540
EDA Rural Broadband Grant	11.307	N/A	157,591
Economic Development Administration - RLF	11.307	N/A	679,483
<i>Total Economic Development Cluster</i>			844,614
<i>Total U.S. Department of Commerce</i>			938,349
U. S. Department of Transportation, Federal Highway Administration			
Passed through State of Oregon			
<i>Highway Planning and Construction Cluster</i>			
Drive Less Connect/TDM Rideshare #32497	20.205	32904	62,786
CWACTION/ODOT #33886	20.205	32904	39,500
CAMPO-ODOT #34912 UPWP	20.205	32904	352,928
AAMPO-ODOT #34911 UPWP	20.205	32904	228,085
Bikeshare System Planning #34893	20.205	32904	9,780
Coordinated Public Transit LBL Counties #35134	20.515	32904	100,556
<i>Total Highway Planning and Construction Cluster</i>			793,635
<i>Total U.S. Department of Transportation</i>			793,635
U. S. Environmental Protection Agency			
Direct Funding			
EPA/Brownsfields	66.818	N/A	20,256
Oregon Department of Consumer and Business Services (OHIM)			
SHIBA/SHIP Award (RSVP)	93.324	N/A	54,434
SHIBA/MIPPA	93.071	N/A	8,826
SMP (RSVP)	93.048	N/A	15,800
<i>Total Oregon Department of Consumer and Business Services</i>			79,060

See notes to schedule of expenditures of federal awards.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS*SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)*

YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
Corporation for National and Community Service (CNCS)			
RSVP / CNCS	94.002	N/A	\$ 139,385
CNCS/Foster Grandparent Program	94.011	N/A	154,547
CNCS/Senior Companion Program	94.016	N/A	135,212
<i>Total Corporation for National and Community Service</i>			429,144
Oregon Department of Human Services (DHS)			
Options Counseling/No Wrong Door	93.778	N/A	99,162
Change Leader - Implementation of Oregon ONE system	93.778	N/A	135,078
STEPS/ERC	93.778	N/A	102,361
<i>Total Oregon Department of Human Services</i>			336,601
U. S. Department of Health and Human Services			
Passed through Oregon Department of Human Resource, Senior, and Disability Services Division Special Programs for Aging			
<i>Aging Cluster</i>			
Title III-B, Grants for Supportive Services and Senior Centers	93.044	85090	253,641
Title III-C-1. Nutrition Services, Congregate Meals	93.045	85090	336,930
Title III-C-2, Nutrition Services, Home Meals	93.045	85090	179,956
Title III-D, Preventative Health Services	93.043	85090	29,885
Title III-E, National Family Caregiver Support Program	93.052	85090	100,536
Title VII-B, Elder Abuse Prevention	93.041	85090	4,651
USDA - NSIP	93.053	85090	100,529
SPA-OSF Sequestration Mitigation + IT	93.044	85090	142,118
COVID-19 FFCRA III-C-1 & C-2	93.045	85090	11,902
COVID-19 CARES Title III	93.045	85090	43,212
AARPA	93.044	171797	287,040
VACS	93.044	unknown	43,118
<i>Total Aging Cluster</i>			1,533,518
<i>Total U. S. Department of Health and Human Services</i>			1,533,518
Total Federal Expenditures			\$ 6,470,333

See notes to schedule of expenditures of federal awards.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

PURPOSE OF THE SCHEDULE

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Oregon Cascades West Council of Governments (the Council) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Circular A-87 when applicable. Because the Schedule presents only a selected portion of the operations of the Council it is not intended to and does not present the net position, changes in net position, and cash flows of the Council.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

INDIRECT COST RATE

The Council has not elected to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

LOAN PROGRAMS

IRP 1-3

Value of new federal loans received during the fiscal year	\$	-
Balance of loans from prior years for which the Federal Government imposes continuing compliance requirements - July 1, 2022 balances		739,007
+ Interest earned during the year		30,900
+ Cash balance in IRP at 06/30/2023		861,429
+ Administrative expenses of IRP		22,416
Total federal awards expended - Intermediary Relending Program 1-3	\$	<u>1,653,752</u>

IRP 4

Value of new federal loans received during the fiscal year	\$	-
Balance of loans from prior years for which the Federal Government imposes continuing compliance requirements - July 1, 2022 balances		300,701
+ Interest earned during the year		10,388
+ Cash balance in IRP at 06/30/2023		186,645
+ Administrative expenses of IRP		7,538
Total federal awards expended - Intermediary Relending Program 4	\$	<u>505,272</u>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

YEAR ENDED JUNE 30, 2023

LOAN PROGRAMS (Continued)**RMAP (Rural Microloan Revolving Fund)**

Value of new federal loans received during the fiscal year	\$	-
Balance of loans from prior years for which the Federal Government imposes continuing compliance requirements - July 1, 2022 balances		81,435
+ Interest earned during the year		437
+ Cash balance in RMAP at 06/30/2023		98,874
+ Administrative expenses of RMAP		-
		<hr/>
Total federal awards expended - RMAP	\$	180,746
		<hr/>

Economic Adjustment Assistance

RLF loan outstanding at 7/1/2022	\$	484,706
+ Cash balance in RLF at 06/30/2023		541,731
+ Administrative expenses paid from RLF income during 06/30/23		27,515
+ Unpaid principal of all loans written off during current year		-
		<hr/>
Total		1,053,952
x Federal share of the RLF		0.6447
		<hr/>
Total Federal Awards Expenses	\$	679,483
		<hr/>



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Oregon Cascades West Council of Governments
Albany, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Oregon Cascades West Council of Governments (the Council) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated March 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

REDW LLC

Salem, Oregon
March 27, 2024



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Oregon Cascades West Council of Governments
Albany, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Oregon Cascades West Council of Governments (the Council)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended June 30, 2023. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Oregon Cascades West Council of Governments complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Council, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We issued our report thereon dated March 27, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REDW LLCSalem, Oregon
March 27, 2024

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issues:	Unmodified
Internal control reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
• Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major program:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
11.300, 11.307	Economic Development Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENT FINDINGS

None

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT FINDINGS

None

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

Nondiscrimination Policy

OCWCOG'S Nondiscrimination Policy states, "Oregon Cascades West Council of Governments (OCWCOG) recognizes that the strength and growth of the Agency is in its people. It is our policy to provide equal employment opportunities to all qualified persons without regard to race, religion, color, sex, sexual orientation, gender identity, national origin, age, mental or physical disability, genetic information, military status, marital status, veteran's status, injured worker's status, or other protected status or activity in accordance with applicable law."

The Senior Companion Program Volunteer Handbook states, "Oregon Cascades West Council of Governments believes in equal opportunities. We will not discriminate on the basis of race, color, religion, national origin, sex, disability, sexual orientation, or veteran status. Reasonable accommodation will be made for individuals with mental, physical, and sensory disabilities."

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*Indicates Executive Committee



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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): Jackson Street Youth Services

Contact Person: Lauren Winchester Email: grants@jacksonstreet.org

Mailing Address: PO Box 1984, Albany OR 97321

Phone #: 541-224-7873 Agency website: www.jacksonstreet.org

UEI #*: WEZURT7AMM89 EIN: 93-1269503

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

Organization Mission Statement:

Jackson Street Youth Services is here to promote safety, stability and well-being for youth. We work to prevent homelessness by showing a path to long-term success through building positive relationships and teaching skills for self-sufficiency.

2. Proposal Summary

Activity/Program Name: Responsive Case Management for Next Steps Transitional Living

Activity Location: [REDACTED]
 Albany, OR 97322

Proposal Summary: Provide a summary of the proposed activity and anticipated outcomes.

Jackson Street Youth Services is requesting funds to support the Next Steps Transitional Living Program for young adults, ages 18-24, who are at-risk of homelessness or experiencing homelessness. Next Steps focuses on building a firm educational foundation and ensuring young adults have skills needed for employment and independent living, with the ultimate goal that young people exit the program equipped to live productive, independent adult lives and not experience homelessness again. The funding requested will specifically support 0.75 FTE of a Case Manager, fringe and healthcare benefits, some program supplies, and a fraction of facilities expenses.

Case Managers are essential to Next Steps as they help young adults in the program identify goals and take steps towards those goals. The case management process and Next Steps as a program allow the young adults to take the lead in their own lives, which gives them agency and asks accountability (which are both essential life skills developed in the process).

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:		
CDBG Funding Request	\$	43,568.41
Leveraged Funds/Resources	\$	371,234.79
Total Activity Budget	\$	414,803.19



Community Development Block Grant Activities
2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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.
 - 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.

Reduce Homelessness: Youth and young adult homelessness is a significant pathway to adult homelessness, so preventing and ending youth and young adult experiences with homelessness prevents chronic adult homelessness. This program provides safe, supportive housing for young adults who would otherwise be homeless so that they can find their footing, complete their education, secure stable jobs, learn life skills necessary for independence, and exit the program to stable, independent living situations (often with roommates and/or family due to the shortage of affordable housing options in Linn and surrounding counties).

Increase availability of needed services for low- and moderate-income residents: We provide services to vulnerable young adults who are homeless or at risk of becoming homeless. These young people usually have very low or no income when they arrive and may rely heavily on Jackson Street to meet their needs for shelter, food, and guidance while they learn skills and acquire resources necessary to meet their needs independently. Jackson Street offers skills coaching to learn essential life skills (related to finances, living with roommates, personal hygiene, cooking and cleaning, and more), housing navigation, education and employment support, and individual Case Management to each young person in Next Steps. Additionally, we connect residents to a wider array of community services that can continue to support their well-being after they leave the program.

Expand economic opportunities for low- and moderate-income residents. Education is a core focus at Jackson Street, and we place a strong emphasis on supporting each young person's advancement to a diploma or GED, giving them a foundation for future employment and self-sufficiency. Academic support is available to young adults in Next Steps, and program staff can help liaison with schools and/or support young adults entering a GED program. We also work with partners such as the Community Services Consortium to provide internships and job-readiness coaching for older youth, and we help them acquire the documents necessary for entering the workforce (birth certificates, state ID cards, food handler's certificates, etc.). With a diploma or GED, documentation, and job readiness skills (including interview and resume help), young adults in Next Steps are better equipped to secure safe, stable jobs and ensure that their experiences with homelessness do not reoccur.



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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

Without intervention, youth and young adults experiencing and at-risk of homelessness have greatly-increased risks of failing to graduate from high school, abusing drugs/alcohol, trading sex for a place to sleep, and being trafficked. Youth homelessness also increases the likelihood of attempted suicide, gang involvement, and criminal activities, and chronic adult homelessness.

According to the Greater Albany Public School District (GAPS) in conjunction with the Oregon Department of Education, 430 youth in GAPS were reported as homeless (including doubled-up) during the 2022-23 school year, and 99 Albany youth were listed as unaccompanied, meaning they were runaway, abandoned, or unsupervised. Although the annual school count is helpful in gauging the size of the problem, it is by no means comprehensive, because it only considers youth who are still enrolled in school. Many homeless youth are disconnected from school and not included in this survey, so the true size of the population is difficult to estimate. Unlike in major metro areas, our youth are not always visible and present on the street but can be hidden, "couch-surfing" with friends or extended family.

Counting young adults (18-24) who are experiencing homelessness or at-risk of it is even more difficult without an organizing body like a school, and Point-In-Time counts—while useful—are known to undercount. 2024's PIT count in Linn County found 21 homeless youth ages 18-24 and only 28 youth under 18 (compared to 430 in the ODE count). Jackson Street's Next Steps Program serves roughly 55 young people (18-24) annually with its current capacity, and there is always a waitlist.

It's a common misconception that big-city, urban youth experience homelessness more frequently than youth from smaller towns or rural areas, when in fact rates of youth homelessness are similar regardless of community size. National statistics state that 1 in 30 adolescent minors (ages 13 to 17) and 1 in 10 young adults (ages 18 to 25) endure some form of homelessness each year, and communities in Oregon are no exception.

However, vulnerable youth are at a tipping point when positive action can change their life trajectory from a downward spiral into chronic poverty and dependency to an upward trend toward self-sufficiency and long-term well-being. This not only benefits the youth but also society – millions of tax dollars are spent each year on youth in the juvenile justice system, incarceration, emergency room care, etc. Jackson Street is equipped with the tools and knowledge to redirect vulnerable youth from a future of poverty and chronic homelessness, and instead help them improve safety and well-being, make positive connections to adults in the community, learn life skills, and improve their employment prospects.

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

At Jackson Street, we are dedicated to employing proven best-practices to help each young person find a path to enduring future success. These include Trauma-Informed Care, Positive Youth Development, a strengths-based approach, prioritizing youth voice, and other nationally-recognized best practices. Next Steps Transitional Living is comprised of three tiers that slowly graduate young adults to independence by increasingly allowing residents to only participate in the supportive services they find most helpful. This model is based in young adult feedback/youth voice and helps them build independence and learn to identify and meet their own needs.



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The model for the Albany Next Steps site received feedback from young adults in the program at the time of its development and was piloted at the new site during 2024. Small changes have been made along the way, and its success will inform the design and operation of a new Next Steps site in Corvallis (opening in 2025). Based on positive resident feedback and positive outcomes for young adults exiting the program, we are confident that this model will continue to work well.

Jackson Street's hard work is paying off in Linn County in other ways, too. According to the At-A-Glance District Profile for GAPS, in the 22-23 school year, only 25% of homeless students (K-12) were on track to graduate, and in school year 23-24, 52% are on track to graduate. On-time graduation and five-year completion rates have also gone up (66% to 68% and 55% to 84% respectively). Youth who complete their diploma are more likely to find legitimate work and stability as adults after graduation, which is part of why Jackson Street prioritizes completing high school-level education for youth and young adults in our programs.

One of the biggest challenges that young adults with no or low incomes face in Albany (and Linn County) is a lack of housing, especially supportive, youth-focused housing, and Jackson Street's Next Steps program—and this request—fills that gap by providing age-appropriate housing and supportive services. The following resident story is a good example of young people finding their way at Next Steps:

Resident K moved into Next Steps after a long history of residing in shelter as a minor, damaged relationships with parents, and a few crisis situations that forced them into couch surfing as a young adult. K entered Next Steps in tier 1 housing, the traditional transitional living program. They engaged in case management and skills coaching, graduated from high school, began seeing a mental health therapist, registered for college, and obtained their first full time job within a career field of interest. K was recently able to move from tier 1 housing to tier 2 housing, began paying rent and learning to better manage their schedule and take care of themselves. K remains engaged in case management, skills coaching, and mental health services and has made some hard decisions regarding balance of work and school. They are doing well, focusing on independence and improving their future.

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

- Benefits low/moderate income individuals or households;
 Addresses the prevention or elimination of slums or blight; or
 Meets a particularly urgent community development need (only used for major disasters).

Benefits low/moderate income individuals or households. Next Steps serves young adults (18-24) who are at-risk of homelessness or already experiencing homelessness; almost all of whom come from very low to moderate family incomes, many of whom have no income of their own and are likely not receiving support from their families. These young adults rely on Jackson Street's comprehensive services, which are offered at no charge, to exit the cycles of trauma and homelessness. All services are 100% youth- and young adult-focused and exist to improve the young people's lives in the present and help guide them to a successful future.

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.



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Diversity is one of our eight core organization values: “We strive to be knowledgeable and open-minded in order to provide an open and non-judgmental place for all.” This inclusive mindset is prevalent throughout our services, and significantly impacts the way our Programs operate. Our staff is relatively diverse, including individuals who are white, Latino/a, African American, Asian, mixed-race, part of the LGBTQ+ community, as well as many with lived experience of poverty, homelessness, and/or family dysfunction.

Every program, including Next Steps, has staff who are fluent in Spanish, and bilingual staff are not merely used as translators, but also engage the young people in casual conversation in their first language to help them feel more at ease and build trust. We support young adults as they explore their cultures, including food and traditional celebrations.

In all interactions with youth and young adults (YYA), staff model attitudes of kindness, respect, acceptance, and openness to people of all backgrounds and cultures. We strive always to support each youth’s right to develop and flourish in their own unique identity, and Next Steps provides them with a safe space to do so. Jackson Street employs staff who are bilingual and bicultural, have lived experience with homelessness, and/or identify as people of color or LGBTQ+. Having staff members who “walk the walk” supports YYA as they learn about and grow into their own identities.

Jackson Street has always served a population of youth and young adults that is more diverse than the general demographics for the mid-Willamette Valley region. YYA who are black, Latino/a, Native American, or Pacific Islander experience significantly higher rates of homelessness. Family poverty greatly increases the risk of homelessness, and 17.8% of youth under 18 in Linn County live in poverty, according to 2022 census data (compared to 13.2% of all people in Linn County and 16.3% nationwide). National estimates suggest that at least 30% of runaway and homeless YYA identify as LGBTQ+, and Next Steps sites readily, intentionally welcome young adults of all gender identities and sexualities.

We require Cultural Competency training for all staff, and our work with homeless YYA incorporates the use of Trauma-Informed Care (TIC) practices to maximize sensitivity to past abuse, neglect, and injury. TIC practices include awareness and sensitivity to racism and discrimination based on appearance, cultural differences, gender identity, and sexuality. We offer specific mental health and support-group services geared to the needs of youth who have been discriminated against, bullied, abandoned, or excluded. On-going training on TIC and racial/cultural awareness strengthens the ability of staff members to be supportive and responsive to youth who have experienced racial inequality. Just as importantly, the staff is able to raise awareness of and sensitivity to these issues for all of the youth we serve, so the next generation of Oregonians will be more open to inclusiveness and diversity.

Our nondiscrimination policy (Diversity Statement & materials) is included at the end of this document.

6. Does your agency have bilingual staff and provide program information in Spanish or offer translation?
 Yes: All three core programs at Jackson Street have staff that are bilingual in Spanish (including Next Steps/this project). A previous, small grant allowed us to translate some intake paperwork to Spanish. We also are in the process of receiving a grant from IHN CCO Delivery Service Transformation’s team that will fund the translation and interpretation of many of our key program documents and our entire website to Spanish to remove barriers to access programming, and a current grant from OHA is supporting the purchase of instant translation devices, which are helpful when there are no fluent speakers available. Finally, we utilize on-demand translation and interpretation services (usually via telephone) for languages other than Spanish or when all other options are unavailable.



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Benefit to low-income Albany residents

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

36 individuals or _____ households or _____ businesses
 _____ % extremely low income (below 30% AMI) _____ % low income (30-50% AMI)
 _____ % moderate income (50-80% AMI) 100 % 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:

Program participants (and funding beneficiaries) are young adults in Albany, ages 18-24, who are at-risk of homelessness or experiencing homelessness. The case manager funded by this award will primarily focus on Tier 1 clients, who usually have no income or very unstable income and are working on completing their education and getting consistent jobs.

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

This activity will contribute to reducing homelessness and increasing programming and opportunities for young adults who are experiencing homelessness or at-risk of homelessness in Albany, OR.

We strive to meet the needs of all young adults in Next Steps and do so using evidence-based best practices, working towards four core outcomes for participants in the program:

1. Safe and stable housing;
2. Physical, mental, social & emotional well-being;
3. Permanent connections to caring adults and their community; and
4. Educational achievement and employment readiness.

These four core outcomes are based on federal Runaway and Homeless Youth requirements and are essential blocks for helping youth and young adults exit homelessness and find a path of lifelong stability. The details of each are outlined in the section below.

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 continuum of services is designed to intervene in homelessness and prevent it. Outreach builds trust with youth and young adults, who are then referred to shelter (ages 10-17) or Next Steps (ages 18-24). This request pertains to Next Steps and one of its essential components: Case Management.

Young adults complete an application and interview to enter Next Steps and are matched with a Case Manager. The Case Manager works one-on-one with young adults in their caseload to help the young adults identify goals and take steps to meet the goals—all of which add up to a path towards sustainable independence. Goals generally align with the four core outcomes detailed below:

Safe & Stable Housing: The Next Steps housing model balances independence and communal living based on feedback from young adults who have been in/through the program. Each resident lives in a unit, defined as a bedroom with a locking door and its own bathroom, and the units share communal



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living space that includes a kitchen, living room/common space, and a program office for staff. Young adults have privacy and independence by living in their own rooms and controlling their own space, but they also learn essential life skills like maintaining communal living spaces and communicating about issues with housemates. With safe and stable shelter, young adults have space and safety to begin working towards the other core outcomes and their own case management goals.

Well-being: Next Steps addresses physical, mental, social, and emotional well-being, and Case Management is an essential tool in that process. Case Managers help identify what well-being goals are supportive with the young adults and how to take steps towards those goals. This can include: signing up for the Oregon Health Plan, learning how to make (and then making) dental, primary care, vision, mental health and specialist appointments, accessing crisis counseling through our in-house services, developing plans for exercise, learning about nutrition (including cultural foods), and finding ways to connect with their peers or make friends.

PS 541 is a life skills group that meets regularly and provides a place for young adults to process challenges, problem-solve collectively, and learn new skills. This is a group-setting offering from Jackson Street that helps improve young adults' well-being.

Permanent Connections: Positive Youth Development (PYD) is a key component in the process of helping young people develop permanent, positive connections that will promote personal growth and stability. It emphasizes building positive relationships, a sense of belonging, and opportunities to empathize with others. This is modelled by staff and a guiding tenet for designing outings for young adults to have fun and connect with peers and their greater community. When young people believe that their community cares for them and believes in them, they are more likely to succeed and thrive, so Case Managers and our Positive Youth Development Coordinator put together opportunities for young adults to connect with and care for their community. Community Partnerships are especially helpful for this aspect of our work, providing family mediation and volunteer or internship opportunities. Our goal is for young adults to develop lasting, positive connections with responsible, caring adults in our community.

Education & Employment: Jackson Street stresses the importance of education as a foundation for success in adult life. Case Managers help young adults identify what their education goals are—often this means completing a GED or high school diploma, and it can include higher education—and what steps need to be taken in order to complete them. Many Next Steps residents have aged out of high school, so we can also support them enrolling in online programs, GED programs, or through Linn-Benton Community College.

Case Managers also help young adults identify and work towards employment goals, often with the support of a Next Steps Skills Coach for job-related skill building. We also lean on local partners for employment readiness support. The Community Services Consortium is a valuable partner in helping youth prepare for employment. Staff, volunteers, peer-support groups, and partners like CSC assist with: developing a resume; career placement assessment; job interviewing skills; internships, and on-the-job training. A primary goal is to help youth learn vital skills for job readiness such as accountability, critical thinking, and how to successfully work with co-workers to complete tasks. We pride ourselves on helping youth to advance their education and/or career plans while in our services.



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EXPECTED OUTCOMES:

- *Safety & Stability – 80% of young adults will exit the program to safe housing. (Due to low housing inventory locally, this often means living with housemates, moving in with family, or finding other creative-yet-safe living situations.)*
- *Well-Being – 90% of young adults will receive services and/or engage in activities to promote physical, social, and emotional well-being.*
- *Permanent Connections – 90% of young adults will exit the program with positive permanent connections to 1 or more caring adults.*
- *Education/Employment Assistance for Self-sufficiency – 80% of young adults in our services will advance their education.*

Task	Staff	Timeline (Q1, Q2, Q3, Q4, ongoing)
Provide Case Management to young adults in Next Steps Program	Next Steps Case manager (Logan Simpson), supported by other Case Managers if needed	Ongoing
Provide Supervision to Case Manager, coordinate Case Management	Next Steps Program Manager (Kevin Shimomaeda)	Ongoing
Gather and prepare quarterly and annual reports for City	Salvador Maciel, Kirk Cabrera, Lauren Winchester	Quarterly

Project Feasibility – Readiness to proceed

5. 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.

This Next Steps site has been operating for about one year, and all positions are hired, trained, and successful in their roles. No issues—land or otherwise—exist that would impede the ability of this project to be fulfilled within the program year. We currently rent the Albany Next Steps location from the developer and have a grant from Today for Tomorrow Foundation that pays for that rent through December 2025, when the site will be gifted to us by the developer, at which time we will have full ownership and control of the site. So far, young adults in the program are delighted by the space and how it was designed based on young adult needs and feedback.

Program management and support staff have stayed consistent in recent years, and coupled with many years of experience training staff to work with young people, we are confident that we can deliver top-notch care to young adults in this program.

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



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No; Jackson Street has a current, active CDBG award at the time of this application, but we anticipate fully spending that by the end of the current project period, and we do not expect that the current award will pose delays or challenges expending future funding.

Organizational Experience and Activity Sustainability

7. Describe your experience and success conducting similar projects, use of federal or CDBG funds. Jackson Street has been effectively offering services to vulnerable youth for nearly two decades. There is no licensing body for Next Steps residences, but Jackson Street's two overnight shelters for minors have been licensed by the Oregon Department of Health and Human Services (ODHS) since they opened (2001 & 2015). In Next Steps, we incorporate best practices from technical assistance and national cohorts of transitional living program providers as well as any relevant practices that arise through licensing for the shelters.

Since 2011, Jackson Street has been awarded a series of highly-competitive multi-year federal grants by the Family and Youth Services Bureau (part of HHS): Transitional Living Program grants for this Next Steps Program in 2017 and 2022; Basic Center Grants in 2011, 2014, 2017, 2020, and 2023 for the operation of our overnight shelters; and Street Outreach grants in 2014, 2019, 2022, and 2024. Organizations receiving these grants must adhere to stringent federal requirements that promote best practices and evidence-based approaches for working with runaway and homeless youth and those at risk of becoming homeless. Recent federal grantor site visits have commended us on the quality of our programs, community support, long-term leadership, and positive youth interviews.

Jackson Street has received CDBG funding from the City of Albany and/or the City of Corvallis since 2008, and our systems are designed to incorporate CDBG requirements for reporting and program standards.

Collectively, our key Directors and Managers have more than 40 years of experience with runaway and homeless youth and have stewarded the agency's growth from a small, single-purpose, grass-roots organization to a highly-professional agency offering a continuum of services for youth and young adults. We have an active Board providing oversight and annual professional audits by an independent CPA firm.

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

No issues were raised.

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

N/A

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

Ending youth homelessness in our region is a vast undertaking, so we greatly value the benefits of community partnerships and interact heavily with local organizations in order to avoid the duplication of services, collaborate on "wrap-around" services, and leverage scarce resources.

Key partnerships for Next Steps include:

- CSC youth houses (Benton/Linn) – educational and employment support
- KeyBank (Corvallis) – financial classes through PS 541 group, supports bank accounts for residents
- Crossroads – provides cell phones and interview clothing stipend
- DevNW – employment skills support



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

If not fully funded, Jackson Street will be able to pursue this work at a reduced scale. This probably looks like hiring less than the requested FTE and looking for other funding sources to fill in the remaining FTE needed for this project. The funding for the Albany House is a blend of federal, state, local government grants, private foundations, and community donations, which helps provide stability and sustainability.

Financial

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

This project will address the needs of low- to moderate-income residents by providing housing, supportive services, and educational and employment skills for long-term success. Additionally, this project will effectively contribute towards Albany's priorities of reducing homelessness, improving economic opportunities, and increasing the availability of needed services for low- and moderate-income residents. Intervening in youth homelessness prevents causing additional trauma to young people and the community and can directly prevent chronic adult homelessness (because youth homelessness can be a key pathway to adult homelessness as youth who are homeless age into adulthood).

Next Steps provides safe, stable housing, individual Case Management plus skills coaching, educational and employment support, and connections to all other necessary services to help young adults in the program find a path to long-term stability. After residents exit the program, we offer continued support for at least three months and up to one year through our Aftercare program.

Other significant funding for this program has historically come from federal grants (especially the Runaway and Homeless Youth/RHY Transitional Living Program funding, which is a three- or five-year award) and Oregon Department of Human Services' Youth Experiencing Homelessness Program (awarded on a biennium basis). We will reapply for both of those awards this spring, and in the face of uncertain federal and state funding, the need for diverse income sources—like Albany CDBG—is especially significant.



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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:	\$ 602,349		
CDBG Funding Requested for Activity:	\$ 30,000		
Total Number of People/Households Served:	24 young adults		
Total Cost per Person/Household:	\$ 25,097.88		
Total CDBG Cost per Person/Unit	\$ 1,250.00		
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal: FYSB Transitional Living Program grant	\$250,000	\$0 for FY 25-26	\$250,000
State: ODHS YEHP grant	\$150,000	\$0 for FY 25-26	\$150,000
Local: this request	\$43,568.41	\$0 for FY 25-26	\$43,568.41 (this request)
Donations/Private: mix of grants and donations	\$158,781.00	\$24,000	\$134,781
Grants: broken out in the lines above			\$0
Loans:			
Activity Budget Detail (Non-Development Activities)			
Specific Cost <i>Item/Description</i>	CDBG Amount Requested	Other Funds Amount	Total Amount CDBG + <i>Other Sources</i>
Personnel (The CDBG request is for 0.75 FTE Case Manager + healthcare + fringe; "Other funds" describes <i>all</i> personnel costs for Next Steps)	\$27,136.81	\$429,762.19	\$456,899.00
Facilities & Infrastructure	\$2,000	\$115,425.00	\$117,425.00
Program Food & Supplies	\$863.19	\$21,325.81	\$22,189.00
Admin Expenses (Finance, Data, HR, etc.)	\$0	\$5,836.00	\$5,836.00
Total	\$ 30,000	\$ 572,349.00	\$602,349.00



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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: Logan Simpson Title: Next Steps Case Manager FTE on This Project: 1 FTE	Case Managers work directly, individually with young adults in Next Steps to meet basic needs, complete assessments, set and meet goals, and exit the program safely. They collaborate with young adults and service providers to implement appropriate services and transition plans. They also assist young adults in connecting with their community, acquiring stable housing, engaging in education and/or employment, and maximizing self-sufficiency/minimizing the need for future services.
Name: Kevin Shimomaeda Title: Next Steps Program Manager FTE on This Project: 0.1 FTE	The Next Steps Program Manager oversees the day-to-day operations of the Next Steps Program, including the supervision and scheduling of staff. He is in charge of the coordination of case management for young adults accessing those services. Kevin ensures that the program is in compliance with fair housing regulations, funders’ requirements, and health and safety regulations.
Name: Salvador Maciel Title: Program Director FTE on This Project: 0.1 FTE	The Program Director’s duties related to this project include: <ol style="list-style-type: none"> 1. supervising Next Steps Program Manager and other program support staff relevant to Next Steps, 2. collecting program performance data and preparing quarterly reports for the City, 3. developing, implementing, and maintaining programs to reach designated outcomes, and 4. working with partners to secure contracts for services.
Name: Kirk Cabrera Title: Information Systems Specialist FTE on This Project: 0.1 FTE	The Information Systems Specialist provides data entry and process improvement, data analysis, reports, technical assistance and data management for Jackson Street systems. He supports staff collecting program performance and youth data and provides analysis and reporting for CDBG and other reports.
Name: Lauren Winchester Title: Grants Manager FTE on This Project: 0.01-0.02 FTE	The Grants Manager oversees the lifecycle of Jackson Street’s grants from application to final reporting. Lauren manages the quarterly and final report process, including collecting program performance data from program staff and preparing the quarterly reports for the City and submission of reports.



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RESUME SELECTIONS FOR KEY PERSONNEL

Full resumes, including skills and training history, are available upon request as needed

Logan Simpson, Next Steps Case Manager

Work Experience:

Next Steps Case Manager / Jackson Street Youth Services, 2023-present

Processing Line Operator / Oregon Freeze Dry, 2022-2023

Team Member / Oregon Freeze Dry, 2021-2022

Education: Oregon State University, B.S. Psychology; Corvallis, OR

Kevin Shimomaeda, Next Steps Program Manager

Recent Work Experience:

Jackson Street Youth Services:

- Next Steps Program Manager -- March 2021 – PRESENT
- Next Steps Case Manager -- March 2018 - March 2021
- Jackson Street Youth Services / Youth Advocate -- July 2017 - March 2018
- Wilson High School/ Volunteer Baseball Coach -- June 2014 - August 2016, Portland, OR

Education: Oregon State University / B.S. Psychology and Sociology; Corvallis, OR

Salvador Maciel, Program Director

Work Experience:

Jackson Street Youth Services:

- Program Director, April 2024-present
- Shelter Manager, June 2015-April 2024
- Aftercare Services Case Manager, October 2014-June 2015
- Outreach Worker, September 2013-October 2014

TFA-Willamette, Oregon, Coach, January 2017-present

North Salem Varsity Head Boys Soccer Coach, Salem, OR, 2018-2021

Education: Associates in Human Services, 2015



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Kirk Cabrera, Information Systems Specialist

Work Experience:

Information Systems Specialist / Jackson Street Youth Services, 2022-present

Clean Room Tech / SBM Management, 2021-2022

Developer Intern / Scrum Adventures, Inc., 2020

Education: B.S. Computer Sciences, Trident University International, Cypress, CA

Lauren Winchester, Grants Manager

Selected Work Experience:

Grants Manager / Jackson Street Youth Services, 2022-present

Maintenance Technician / Trillium Family Services, 2020-2022

Children's Center Supervisor / Eldora Mountain Resort, 2019-2020

English Language Teaching Assistant / Fulbright Germany, 2018-2019

Development & Communications Assistant / Catherine McAuley Center, 2014-2018

Education:

B.A. Communication Studies & German, Coe College, Cedar Rapids, IA

Jackson Street Diversity Equity & Inclusion Work

JACKSON STREET DIVERSITY STATEMENT

We are dedicated to ending youth homelessness locally and as part of an important national movement. We are leading local efforts to ensure that youth homelessness is prevented whenever possible, and that unaccompanied youth who do experience homelessness are on a quick path to safe, stable, and permanent housing. We know that certain groups of young people are more likely to experience homelessness and believe we need targeted strategies to speed progress toward ending youth homelessness in our region.

A 2017 study by Voices of Youth Count Chapin Hall shows:

- Disproportionality of homelessness experiences among black youth mirrors racial disparities documented elsewhere, for example in school suspensions, incarceration, and foster care placement.
- Hispanic youth were also found at higher risk of experiencing homelessness than non-Hispanic youth. National survey results suggest that Hispanic youth are especially hidden among those experiencing homelessness.
- Lesbian, gay, bisexual, and transgender (LGBT) youth had a 120% increased risk of experiencing homelessness compared to youth who identified as heterosexual and cisgender. These findings reinforce growing evidence on the heightened risk of experiencing homelessness among LGBT youth. This often stems from a lack of acceptance that young people experience both in and outside of the home.

Our understanding of the impacts of family poverty and LGBTQIA+ issues has been a cultural diversity strength of our organization, as well as bi-lingual and bi-cultural awareness and practices. We now believe that we must reach deeper and increase cultural competency in race and ethnicity throughout our programs and practices.

We are committed to Youth Voice and empower youth with lived experience, including youth of color as critical partners in designing and implementing service improvements for better outcomes for all. We also will maintain and seek partners who have demonstrated culturally specific expertise.

We acknowledge that our written policies are outdated and although they address equal opportunity for employment as required by law, they are inadequate to address the outcomes and vision we are striving for. We recognize that advancement of equity may require resources to be invested and are committed to do this. Jackson Street Board of Directors determined that maintaining excellence in the growth of our programs and operations is only achieved with a diversity, equity and inclusion lens.

Draft 11/20/2019 by AC, Staff review 6/5/2020, Board review 6/11/2020

ADOPTED POLICIES**USDA Non-Discrimination Statement**

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, religious creed, disability, age, political beliefs, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English. To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410;

EQUAL EMPLOYMENT

It is the policy of Jackson Street to provide equal employment opportunities to all qualified individuals and to administer all aspects and conditions of employment without regard to the following:

- Race
- Color
- Age
- Sex
- Sexual orientation
- Gender
- Gender identity
- Religion
- National origin
- Pregnancy
- Physical or mental disability
- Military or veteran status
- Citizenship and/or immigration status
- Expunged juvenile record
- Genetic information, including family medical history
- Marital status
- Familial relations to another employee or former employee

- Filing for workers' compensation insurance
- Domestic violence victim status
- Credit report or credit history
- Access to employer-owned housing
- Lawful off-duty use of tobacco products
- Child or spousal support withholding
- Wage garnishment for consumer debt
- Bringing of a claim for unlawful employment practices
- Refusal to attend any Jackson Street-sponsored meeting that has the primary purpose of communicating the employer's political or religious views
- Any other protected class, in accordance with applicable federal, state, and local laws

Jackson Street takes allegations of discrimination, intimidation, harassment and retaliation very seriously and will promptly conduct an investigation when warranted.

Equal employment opportunity includes, but is not limited to, employment, training, promotion, demotion, transfer, leaves of absence and termination.

PRACTICES

- All staff complete initial and annual cultural competency trainings including Poverty 101; Diversity, Equity, and Inclusion; LGBTQ+, and anti-racism.
- We strive to recruit and hire staff with lived experience, bi-cultural staff, BIPOC and LGBTQ+ staff.
- Bi-lingual stipends for staff.
- To meet the needs of the Hispanic population in our communities, brochures and outreach materials are available in Spanish, and we have 7 staff who speak Spanish.
- Youth with lived experience provide input to programs and services as part of continuous process improvement, done through several mechanisms: Youth Ambassadors, Youth Speakers and Panelists, Youth feedback sessions and surveys.
- We engage with culturally specific organizations including a Native American job training program, PRIDE programs, Q-Center, Linn Benton Health Equity Alliance, local NAACP chapter, and Latinas Unidas. We have Memorandums of Understanding (MOUs) with the Confederated Tribes of Siletz, Lonnie B. Harris Black Cultural Center, NAACP, and Pride Center.
- Our sites are welcoming, LGBTQ friendly, provide multicultural food and holiday celebrations.
- Our goals are always to model equity and inclusion, and to support each youth's right to develop their own unique identity.
- Youth Ambassadors, a youth leadership team that works with us to provide support in informing their peers of our services, fundraising, and promoting community awareness.
- New Jackson Street policies on youth engagement, including grant funding to support this work. We believe that youth who are invested in this process should be treated

like any other “professional” at the table, and should be compensated for their expertise.

- Recruiting youth with lived experience to serve on our Board of Directors.
- Jackson Street also receives technical assistance and development support through the True Colors United Foundation. We currently have an MOU with them to train our Board and leadership staff on “Undoing Adulthood” and to help with the recruitment and retention of Youth Ambassadors and a diverse Board roster.
- Jackson Street YouTube Channel has a Diversity, Equity, & Inclusion playlist <https://www.youtube.com/playlist?list=PLS6PrD94OUer4NHRKMFmUNztygQ8dkMRY>
- Ann is on Diversity Committee in the Oregon Alliance of Children’s Programs. Hold events and educational sharing such as Black History Month Panel Discussion on Black Wellness . Shared with staff and board the Alliance’s Equity lens.
- Added Juneteenth and MLK day as paid holidays in 2020
- Shared stop AAPI Hate resources
- Added a Peer facilitator for Queer Peers, Hired a past resident for a leadership position (Royce) in 2021
- Applying for grants that support diversity such as DHS Workforce Investment Grant and Oregon Health Authority planning grants.
- Advocacy for state and federal legislation for BIPOC and LGBTQ+ community
- Sponsored ad in NAACP 50th anniversary event 2021

CURRENT STATS (MORJE TO COME)

Jackson Street’s historical client data across our full program continuum (Outreach, 24/7 Shelter, and Transitional Housing) shows the percentage of youth who identify as:

- Hispanic is 38%
- LGBTQ, 68%
- Black, 10%
- Bi-racial, 15%

Jackson Street Youth Shelter, Inc
Profit & Loss
September 2024

	<u>Sep 24</u>
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4002 · Unrestricted	
4003 · Annual Giving Campaign	3,250.00
4005 · Monthly/Periodic Giving	2,820.00
4006 · Workplace Giving	1,031.00
4007 · Major Gifts	93,900.00
4008 · Fall letter	1,630.00
4002 · Unrestricted - Other	<u>14,707.76</u>
Total 4002 · Unrestricted	<u>117,338.76</u>
Total 4000 · Contributions Income	117,338.76
4100 · Fundraisers	
4102 · Community Efforts	1,645.00
4104 · Special Events	<u>1,722.74</u>
Total 4100 · Fundraisers	3,367.74
4110 · Grants	
4111 · Government	
4112 · Federal	
4300 · Street Outreach Program (SOP)	9,707.83
4301 · Basic Center Program	16,374.92
4303 · Transitional Living Grant	65,774.95
4305 · OJJDP-P - Supporting Vulnerable	122,758.36
4112 · Federal - Other	<u>7,896.30</u>
Total 4112 · Federal	222,512.36
4310-1 · State	
4310 · DHS Grants	-49,915.55
4315 · OHA grants	23,356.41
4310-1 · State - Other	<u>29,072.08</u>
Total 4310-1 · State	2,512.94
4319 · Local	<u>2,458.55</u>
Total 4111 · Government	227,483.85
4330-1 · Private Grants	
4330-3 · Corvallis Shelter Refresh	
4337 · OSU Folk Club Thrift Store	<u>1,598.27</u>
Total 4330-3 · Corvallis Shelter Refresh	1,598.27
4330-2 · United Way	204.34
4332 · Other Private Grants	30,401.00
4330-1 · Private Grants - Other	<u>1,170.35</u>
Total 4330-1 · Private Grants	<u>33,373.96</u>
Total 4110 · Grants	260,857.81
4400-1 · Fees for Services	
4400 · Contracts & MOUs	
4401 · DHS Contracts	3,882.30
4406 · Juvenile Departments	7,250.00

Jackson Street Youth Shelter, Inc
Profit & Loss
September 2024

	<u>Sep 24</u>
4407 · Benton Co Personal Svs CONTRACT	5,160.00
4421 · McKinney-Vento	150.00
Total 4400 · Contracts & MOUs	<u>16,442.30</u>
4404-1 · Program Fees	
4409 · TLP Client Rent	2,929.59
Total 4404-1 · Program Fees	<u>2,929.59</u>
Total 4400-1 · Fees for Services	19,371.89
4500 · Miscellaneous Income	
4501 · Interest Income	181.43
4500 · Miscellaneous Income - Other	81.91
Total 4500 · Miscellaneous Income	<u>263.34</u>
Total Income	<u>401,199.54</u>
Gross Profit	401,199.54
Expense	
7005 · Credit Card Processing Fees	7.97
7200 · Indirect Expense	0.00
6210 · Contract Labor	1,760.00
6000-1 · Personnel	
6600 · Payroll	
6006 · Oregon Paid Leave Expense	781.21
Benefits	0.00
6001 · Salaries & Wages	209,911.72
6002 · Payroll Taxes	18,431.20
6005 · Retirement Expense	2,576.86
Total 6600 · Payroll	<u>231,700.99</u>
6100 · Staff Expense	
6110 · Lodging	80.00
6101 · Education & Training	3,381.20
6102 · Staff Travel	355.70
6103 · Staff Mileage	6,897.25
6104 · Staff Gifts & Incentives	163.05
6105 · Volunteer Expense	123.85
6106 · Onboarding	98.50
6107 · COBRA Administration	150.00
6108 · Employee Retention	1,532.59
6109 · Hiring and Recruiting	175.00
6100 · Staff Expense - Other	217.83
Total 6100 · Staff Expense	<u>13,174.97</u>
6200 · Health Insurance	13,817.16
6201 · Insurance, Worker's Comp	8,997.26
Total 6000-1 · Personnel	<u>267,690.38</u>
6300-1 · Facilities & Infrastructure	
6301-2 · Rent - Facilities/Storage	762.00
6300 · Facilities Expense	
6304 · Facilities Supplies	1,832.96

Jackson Street Youth Shelter, Inc
Profit & Loss
September 2024

	<u>Sep 24</u>
Total 6300 · Facilities Expense	1,832.96
6301 · Rent	10,870.42
6310-1 · Repairs	
6310 · Household Repairs	104.00
6311 · Equipment Repairs	28.48
6312 · Routine Maintenance	70.45
Total 6310-1 · Repairs	<u>202.93</u>
6325 · Utilities	
6320 · Systems Monitoring	108.00
6321 · Electric	2,041.62
6322 · Garbage	284.24
6323 · Natural Gas	38.92
6324 · Water	741.42
Total 6325 · Utilities	<u>3,214.20</u>
6400 · Facilities Depreciation Expense	54,420.82
6330-1 · Information Technology (IT)	
6331 · Small Equipment & Supplies	8.65
6332 · Software	9.95
6334 · On-Line Data Services	40.00
6336 · Computers & Peripherals	376.82
6330-1 · Information Technology (IT) - Other	719.80
Total 6330-1 · Information Technology (IT)	<u>1,155.22</u>
Total 6300-1 · Facilities & Infrastructure	<u>72,458.55</u>
6500-1 · Program Expenses	
6500 · Program Supplies	1,543.63
6510 · Resident/Client Expense	
6511 · Activities	787.46
6512 · Food	3,130.41
6513 · Other Client Supplies	
6518 · Gifts and Incentives	2,888.87
6513 · Other Client Supplies - Other	49.54
Total 6513 · Other Client Supplies	<u>2,938.41</u>
6514 · Personal Supplies	33.00
6521 · Outreach Supplies	803.95
Total 6510 · Resident/Client Expense	<u>7,693.23</u>
6500-1 · Program Expenses - Other	1,076.25
Total 6500-1 · Program Expenses	<u>10,313.11</u>
6999-1 · General Expense	
7100 · Fundraising expense	1,790.10
6999 · Advertising	
7000 · Fundraising	66.50
6999 · Advertising - Other	2,024.89
Total 6999 · Advertising	<u>2,091.39</u>
7003 · Bank Service Charges	66.00
7006 · Dues and Subscriptions	189.29

Jackson Street Youth Shelter, Inc
Profit & Loss
September 2024

	<u>Sep 24</u>
7019 · Insurance	
7007 · Volunteer Accident Insurance	85.63
7008 · Liability & Property	4,847.80
7009 · Directors & Officers Liability	604.40
7027 · Crime	571.80
Total 7019 · Insurance	<u>6,109.63</u>
7010 · Miscellaneous	
7010-2 · Cash Over/Short	0.25
7010 · Miscellaneous - Other	49.56
Total 7010 · Miscellaneous	<u>49.81</u>
7011 · Office Supplies	2,220.56
7012 · Postage and Delivery	698.34
7013 · Printing and Photocopies	2,033.27
7014 · Professional Fees	
7015 · Consulting	8,051.50
Total 7014 · Professional Fees	<u>8,051.50</u>
7017 · Taxes, Licenses, & Permits	519.82
7018 · Telephone	1,872.21
Total 6999-1 · General Expense	<u>25,691.92</u>
Total Expense	<u>377,921.93</u>
Net Ordinary Income	23,277.61
Net Income	<u><u>23,277.61</u></u>

Jackson Street Youth Shelter, Inc
Profit & Loss
 October 2024

	Oct 24
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4001 · Restricted	1,951.88
4002 · Unrestricted	
4003 · Annual Giving Campaign	6,450.00
4005 · Monthly/Periodic Giving	6,040.00
4006 · Workplace Giving	244.37
4007 · Major Gifts	100.00
4008 · Fall letter	650.00
4002 · Unrestricted - Other	19,507.96
Total 4002 · Unrestricted	32,992.33
Total 4000 · Contributions Income	34,944.21
4100 · Fundraisers	
4102 · Community Efforts	5,520.26
4104 · Special Events	-1,608.73
Total 4100 · Fundraisers	3,911.53
4110 · Grants	
4111 · Government	
4112 · Federal	
4300 · Street Outreach Program (SOP)	22,723.59
4301 · Basic Center Program	17,154.71
4305 · OJJDP-P - Supporting Vulnerable	-39,986.75
Total 4112 · Federal	-108.45
4310-1 · State	
4310 · DHS Grants	38,978.54
4314 · OHCS Grants	2.04
4315 · OHA grants	4,884.17
4310-1 · State - Other	15,771.00
Total 4310-1 · State	59,635.75
4319 · Local	1,746.86
Total 4111 · Government	61,274.16
4330-1 · Private Grants	
4330-3 · Corvallis Shelter Refresh	
4334 · Corvallis Kiwanis	227.68
Total 4330-3 · Corvallis Shelter Refresh	227.68
4330-2 · United Way	2,171.67
4332 · Other Private Grants	12,994.47
4330-1 · Private Grants - Other	8,797.71
Total 4330-1 · Private Grants	24,191.53
Total 4110 · Grants	85,465.69
4400-1 · Fees for Services	
4400 · Contracts & MOUs	
4401 · DHS Contracts	20,446.78
4406 · Juvenile Departments	-7,250.00

Jackson Street Youth Shelter, Inc
Profit & Loss
October 2024

	<u>Oct 24</u>
4407 · Benton Co Personal Svs CONTRACT	26,622.33
4421 · McKinney-Vento	150.00
4400 · Contracts & MOUs - Other	<u>264.95</u>
Total 4400 · Contracts & MOUs	40,234.06
4404-1 · Program Fees	
4409 · TLP Client Rent	<u>3,800.00</u>
Total 4404-1 · Program Fees	<u>3,800.00</u>
Total 4400-1 · Fees for Services	44,034.06
4500 · Miscellaneous Income	
4501 · Interest Income	173.03
4500 · Miscellaneous Income - Other	<u>2,270.25</u>
Total 4500 · Miscellaneous Income	<u>2,443.28</u>
Total Income	<u>170,798.77</u>
Gross Profit	170,798.77
Expense	
7005 · Credit Card Processing Fees	88.34
7200 · Indirect Expense	0.00
6210 · Contract Labor	990.00
6000-1 · Personnel	
6600 · Payroll	
6006 · Oregon Paid Leave Expense	763.14
Benefits	0.00
6001 · Salaries & Wages	200,405.49
6002 · Payroll Taxes	17,356.66
6005 · Retirement Expense	<u>2,442.90</u>
Total 6600 · Payroll	220,968.19
6100 · Staff Expense	
6110 · Lodging	2,065.65
6101 · Education & Training	5,230.73
6102 · Staff Travel	2,703.33
6103 · Staff Mileage	6,223.36
6104 · Staff Gifts & Incentives	314.31
6105 · Volunteer Expense	1,993.04
6106 · Onboarding	228.28
6107 · COBRA Administration	75.00
6108 · Employee Retention	1,055.47
6100 · Staff Expense - Other	<u>21.55</u>
Total 6100 · Staff Expense	19,910.72
6200 · Health Insurance	13,494.40
6201 · Insurance, Worker's Comp	<u>2,045.90</u>
Total 6000-1 · Personnel	256,419.21
6300-1 · Facilities & Infrastructure	
6301-2 · Rent - Facilities/Storage	170.00
6300 · Facilities Expense	
6304 · Facilities Supplies	2,534.99

Jackson Street Youth Shelter, Inc
Profit & Loss
October 2024

	<u>Oct 24</u>
6300 · Facilities Expense - Other	139.99
Total 6300 · Facilities Expense	2,674.98
6301 · Rent	10,870.42
6310-1 · Repairs	
6310 · Household Repairs	-12.01
6312 · Routine Maintenance	419.12
Total 6310-1 · Repairs	407.11
6325 · Utilities	
6320 · Systems Monitoring	5,121.66
6321 · Electric	508.85
6322 · Garbage	378.87
6323 · Natural Gas	86.06
6324 · Water	1,343.56
Total 6325 · Utilities	7,439.00
6330-1 · Information Technology (IT)	
6330 · Internet	1,740.28
6331 · Small Equipment & Supplies	107.19
6332 · Software	16,928.75
6333 · IT Services & Support	675.00
6334 · On-Line Data Services	1,283.31
6336 · Computers & Peripherals	879.73
6330-1 · Information Technology (IT) - Other	719.80
Total 6330-1 · Information Technology (IT)	22,334.06
Total 6300-1 · Facilities & Infrastructure	43,895.57
6500-1 · Program Expenses	
6500 · Program Supplies	6,453.96
6510 · Resident/Client Expense	
6511 · Activities	1,075.08
6512 · Food	5,432.50
6513 · Other Client Supplies	
6518 · Gifts and Incentives	1,245.55
6513 · Other Client Supplies - Other	152.03
Total 6513 · Other Client Supplies	1,397.58
6519 · Clothing	175.79
6521 · Outreach Supplies	142.75
Total 6510 · Resident/Client Expense	8,223.70
6500-1 · Program Expenses - Other	442.50
Total 6500-1 · Program Expenses	15,120.16
6999-1 · General Expense	
7100 · Fundraising expense	473.68
6999 · Advertising	
7000 · Fundraising	1,362.55
6999 · Advertising - Other	124.50
Total 6999 · Advertising	1,487.05
7006 · Dues and Subscriptions	2,974.75

Jackson Street Youth Shelter, Inc
Profit & Loss
October 2024

	<u>Oct 24</u>
7019 · Insurance	
7008 · Liability & Property	1,452.84
7009 · Directors & Officers Liability	306.34
7027 · Crime	289.82
Total 7019 · Insurance	<u>2,049.00</u>
7028 · Interest Expense	21.99
7010 · Miscellaneous	-322.03
7011 · Office Supplies	725.26
7012 · Postage and Delivery	51.20
7014 · Professional Fees	
7015 · Consulting	16,412.50
7016 · Legal Fees	52.50
Total 7014 · Professional Fees	<u>16,465.00</u>
7018 · Telephone	2,865.40
Total 6999-1 · General Expense	<u>26,791.30</u>
Total Expense	<u>343,304.58</u>
Net Ordinary Income	-172,505.81
Net Income	<u><u>-172,505.81</u></u>

Jackson Street Youth Shelter, Inc
Profit & Loss
November 2024

|OHUdbA2k/edit?usp=drive_web&oid=108099992113304750246&rtpof=true Nov 24

Ordinary Income/Expense

Income

4000 · Contributions Income

4001 · Restricted 1,000.00

4002 · Unrestricted

4003 · Annual Giving Campaign 5,580.00

4005 · Monthly/Periodic Giving 2,855.00

4006 · Workplace Giving 108.00

4007 · Major Gifts 35,000.00

4008 · Fall letter 4,255.00

4002 · Unrestricted - Other 30,727.47

Total 4002 · Unrestricted 78,525.47

Total 4000 · Contributions Income 79,525.47

4100 · Fundraisers

4104 · Special Events 6,835.00

4100 · Fundraisers - Other 1,500.00

Total 4100 · Fundraisers 8,335.00

4110 · Grants

4111 · Government

4310-1 · State

4310 · DHS Grants 455.00

4315 · OHA grants 14,683.00

4310-1 · State - Other 22,532.59

Total 4310-1 · State 37,670.59

Total 4111 · Government 37,670.59

4330-1 · Private Grants

4330-2 · United Way 9,866.02

4332 · Other Private Grants 12,500.02

Total 4330-1 · Private Grants 22,366.04

Total 4110 · Grants 60,036.63

4400-1 · Fees for Services

4400 · Contracts & MOUs

4401 · DHS Contracts 15,140.97

4407 · Benton Co Personal Svs CONTRACT 2,580.00

4421 · McKinney-Vento 150.00

Total 4400 · Contracts & MOUs 17,870.97

4404-1 · Program Fees

4408 · TLP Client Fees 86.56

4409 · TLP Client Rent 2,856.44

Total 4404-1 · Program Fees 2,943.00

Total 4400-1 · Fees for Services 20,813.97

4500 · Miscellaneous Income

4501 · Interest Income 47.80

Total 4500 · Miscellaneous Income 47.80

Total Income 168,758.87

Jackson Street Youth Shelter, Inc
Profit & Loss
November 2024

	Nov 24
Gross Profit	168,758.87
Expense	
7005 · Credit Card Processing Fees	106.79
6210 · Contract Labor	16,065.62
6000-1 · Personnel	
6600 · Payroll	
6006 · Oregon Paid Leave Expense	808.31
Benefits	0.00
6001 · Salaries & Wages	211,554.47
6002 · Payroll Taxes	18,344.70
6005 · Retirement Expense	2,692.68
Total 6600 · Payroll	<u>233,400.16</u>
6100 · Staff Expense	
6110 · Lodging	885.18
6101 · Education & Training	11,737.79
6102 · Staff Travel	2,588.13
6103 · Staff Mileage	8,520.59
6104 · Staff Gifts & Incentives	325.00
6105 · Volunteer Expense	449.71
6106 · Onboarding	61.95
6108 · Employee Retention	1,235.83
Total 6100 · Staff Expense	<u>25,804.18</u>
6200 · Health Insurance	13,321.98
6201 · Insurance, Worker's Comp	2,045.89
Total 6000-1 · Personnel	<u>274,572.21</u>
6300-1 · Facilities & Infrastructure	
6301-2 · Rent - Facilities/Storage	1,185.00
6300 · Facilities Expense	
6304 · Facilities Supplies	1,483.50
Total 6300 · Facilities Expense	<u>1,483.50</u>
6301 · Rent	10,870.42
6310-1 · Repairs	
6310 · Household Repairs	127.90
6312 · Routine Maintenance	500.00
Total 6310-1 · Repairs	<u>627.90</u>
6325 · Utilities	
6321 · Electric	1,584.25
6322 · Garbage	149.64
6323 · Natural Gas	226.23
6324 · Water	1,750.74
Total 6325 · Utilities	<u>3,710.86</u>
6330-1 · Information Technology (IT)	
6330 · Internet	1,740.67
6331 · Small Equipment & Supplies	1,063.97
6333 · IT Services & Support	568.75

Jackson Street Youth Shelter, Inc
Profit & Loss
November 2024

	Nov 24
6334 · On-Line Data Services	60.00
6330-1 · Information Technology (IT) - Other	1,068.33
Total 6330-1 · Information Technology (IT)	4,501.72
Total 6300-1 · Facilities & Infrastructure	22,379.40
6500-1 · Program Expenses	
6500 · Program Supplies	2,462.35
6510 · Resident/Client Expense	
6511 · Activities	2,006.35
6512 · Food	10,159.41
6513 · Other Client Supplies	
6518 · Gifts and Incentives	352.71
6513 · Other Client Supplies - Other	419.13
Total 6513 · Other Client Supplies	771.84
6516 · Documents	14.00
6519 · Clothing	9.99
6521 · Outreach Supplies	23.96
6522 · Non-shelter housing	9.99
Total 6510 · Resident/Client Expense	12,995.54
6500-1 · Program Expenses - Other	3,551.25
Total 6500-1 · Program Expenses	19,009.14
6999-1 · General Expense	
7100 · Fundraising expense	19.95
7006 · Dues and Subscriptions	308.47
7019 · Insurance	
7008 · Liability & Property	1,452.86
7009 · Directors & Officers Liability	306.34
7027 · Crime	289.81
Total 7019 · Insurance	2,049.01
7010 · Miscellaneous	4.39
7011 · Office Supplies	673.92
7012 · Postage and Delivery	237.70
7013 · Printing and Photocopies	4,280.00
7017 · Taxes,Licenses, & Permits	3,278.45
7018 · Telephone	2,330.95
Total 6999-1 · General Expense	13,182.84
Total Expense	345,316.00
Net Ordinary Income	-176,557.13
Net Income	-176,557.13

**JACKSON STREET YOUTH
SERVICES**

(a not-for-profit corporation)

FINANCIAL STATEMENTS

June 30, 2022 and 2021



JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

BOARD OF DIRECTORS

June 30, 2022

OFFICERS

Kela Lynn, President

Kate Conolly, Vice President

Sid Elliott, Treasurer

Rita Hamann, Secretary

MEMBERS

Damian Baxter

Angela Daniels

John Evans

Gary Lasater

Logan Simpson

EXECUTIVE DIRECTOR

Ann Craig
P.O. Box 285
Corvallis, Oregon 97339

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

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FINANCIAL SECTION

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jackson Street Youth Services
Corvallis, Oregon 97339

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jackson Street Youth Services (a not-for-profit corporation), which comprise the statements of financial position as of June 30, 2022 and 2021, 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 Jackson Street Youth Services as of June 30, 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) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 Jackson Street Youth Services 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

Jackson Street Youth Services' 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 Jackson Street Youth Services' ability to continue as a going concern for one year after the date 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 and *Government 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 GAAS and *Government 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 Jackson Street Youth Services' 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.

Emphasis of Matter

The Organization adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

The effect of applying the provisions of FASB ASU 2016-02 has been reported as a restatement of beginning net assets for the year ended June 30, 2022.

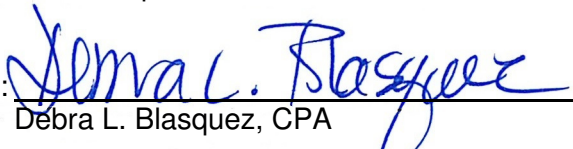
Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is 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 audit 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 4, 2022 on our consideration of Jackson Street Youth Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jackson Street Youth Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jackson Street Youth Services' internal control over financial reporting and compliance.

Koontz, Blasquez & Associates, P.C.

By: 
Debra L. Blasquez, CPA

Albany, Oregon
July 4, 2023

FINANCIAL STATEMENTS

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 472,364	\$ 688,953
Accounts receivable	66,750	40,755
Grants and contracts receivable	93,203	202,486
Prepaid expenses	6,941	7,951
Restricted cash	161,633	353,380
TOTAL CURRENT ASSETS	800,891	1,293,525
Right to use leased assets, net of accumulated amortization	160,522	48,411
Property and equipment, net of accumulated depreciation	2,664,450	713,250
TOTAL ASSETS	\$ 3,625,863	\$ 2,055,186
LIABILITIES		
Accounts payable	\$ 45,900	\$ 4,413
Payroll liabilities	48,820	80,246
Accrued vacation, current portion	3,014	2,913
Leases payable, current portion	88,102	22,758
Accrued interest, current portion	166	2,201
Transitional Living Program payable	10,146	3,922
Unearned revenue	-	308,847
Loans payable, current portion	3,588	4,936
TOTAL CURRENT LIABILITIES	199,736	430,236
Accrued vacation, less current portion	47,225	45,629
Leases payable, less current portion	72,661	24,246
Loans payable, less current portion	163,312	163,164
TOTAL LIABILITIES	482,934	663,275
NET ASSETS		
Without donor restrictions	3,131,196	879,583
With donor restrictions	11,733	512,328
TOTAL NET ASSETS	3,142,929	1,391,911
TOTAL LIABILITIES AND NET ASSETS	\$ 3,625,863	\$ 2,055,186

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

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2022 and 2021

	2022		Total
	Without Donor Restrictions	With Donor Restrictions	
REVENUE, GAINS, AND OTHER SUPPORT			
Contributions	\$ 544,067	\$ 364,108	\$ 908,175
In-kind donations	1,343,276	-	1,343,276
Program fees	214,011	-	214,011
Grants and contracts	-	1,421,604	1,421,604
Fundraising, net	219,264	-	219,264
Other income	3,790	-	3,790
Net assets released from restriction	<u>2,286,307</u>	<u>(2,286,307)</u>	<u>-</u>
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	<u>4,610,715</u>	<u>(500,595)</u>	<u>4,110,120</u>
EXPENSES			
Program services	<u>1,968,981</u>	<u>-</u>	<u>1,968,981</u>
Supporting services			
Management and general	159,943	-	159,943
Fundraising	<u>230,178</u>	<u>-</u>	<u>230,178</u>
Total supporting services	<u>390,121</u>	<u>-</u>	<u>390,121</u>
TOTAL EXPENSES	<u>2,359,102</u>	<u>-</u>	<u>2,359,102</u>
CHANGE IN NET ASSETS	2,251,613	(500,595)	1,751,018
NET ASSETS AT BEGINNING OF YEAR, as restated	<u>879,583</u>	<u>512,328</u>	<u>1,391,911</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,131,196</u>	<u>\$ 11,733</u>	<u>\$ 3,142,929</u>

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

2021		
<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
\$ 268,875	\$ 31,333	\$ 300,208
79,701	-	79,701
323,666	-	323,666
-	1,348,285	1,348,285
209,758	-	209,758
1,719	-	1,719
<u>909,500</u>	<u>(909,500)</u>	<u>-</u>
<u>1,793,219</u>	<u>470,118</u>	<u>2,263,337</u>
<u>1,476,638</u>	<u>-</u>	<u>1,476,638</u>
190,921	-	190,921
<u>139,995</u>	<u>-</u>	<u>139,995</u>
<u>330,916</u>	<u>-</u>	<u>330,916</u>
<u>1,807,554</u>	<u>-</u>	<u>1,807,554</u>
(14,335)	470,118	455,783
<u>893,918</u>	<u>42,210</u>	<u>936,128</u>
<u>\$ 879,583</u>	<u>\$ 512,328</u>	<u>\$ 1,391,911</u>

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2022 and 2021

	2022			Total
	Program Services	Supporting Services Management and General	Fundraising	
Compensation and related expenses				
Salaries	\$ 1,241,711	\$ 101,243	\$ 145,908	\$ 1,488,862
Payroll taxes	109,140	8,899	12,825	130,864
Employee benefits	94,898	7,737	11,151	113,786
Advertising	33,050	2,695	3,883	39,628
Conferences, conventions, and meetings	644	52	76	772
Depreciation	35,697	2,911	4,195	42,803
Amortization	52,456	4,277	6,164	62,897
Direct assistance	63,391	5,168	7,449	76,008
Dues and subscriptions	13,200	1,076	1,551	15,827
Insurance	19,910	1,623	2,340	23,873
Interest	6,923	564	814	8,301
Miscellaneous	3,627	296	426	4,349
Occupancy	109,748	8,123	11,707	129,578
Office expense	45,688	3,725	5,369	54,782
Professional fees	39,832	3,477	4,680	47,989
Technology expense	68,486	5,584	8,047	82,117
Travel	30,580	2,493	3,593	36,666
Uncollectible invoices	-	-	-	-
Total	<u>\$ 1,968,981</u>	<u>\$ 159,943</u>	<u>\$ 230,178</u>	<u>\$ 2,359,102</u>

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

2021			
Program Services	Supporting Services		Total
	Management and General	Fundraising	
\$ 1,018,506	\$ 92,249	\$ 90,272	\$ 1,201,027
88,097	8,017	7,845	103,959
52,707	6,157	5,953	64,817
168	1,435	9,498	11,101
-	-	-	-
28,904	1,404	1,570	31,878
76,799	-	-	76,799
912	7,848	-	8,760
15,391	3,842	1,178	20,411
-	4,124	-	4,124
-	150	-	150
94,073	20,979	-	115,052
25,318	6,819	15,265	47,402
15,532	16,972	1,906	34,410
40,682	6,658	4,244	51,584
19,549	122	2,264	21,935
-	14,145	-	14,145
<u>\$ 1,476,638</u>	<u>\$ 190,921</u>	<u>\$ 139,995</u>	<u>\$ 1,807,554</u>

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,751,018	\$ 455,783
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	42,803	31,878
Amortization	62,897	-
In-kind stock donation	(23,265)	-
Forgiveness of SBA PPP loan	-	(245,817)
Contributed property and leasehold improvements	(1,212,740)	-
(Increase) decrease in:		
Accounts receivable	(25,995)	7,556
Grants and contracts receivable	109,283	(7,725)
Prepaid expenses	1,010	(1,602)
Increase (decrease) in:		
Accounts payable	41,487	(3,888)
Payroll liabilities	(31,426)	17,504
Accrued vacation	1,697	3,616
Accrued interest	(2,035)	2,201
Transitional Living Program payable	6,224	(5,151)
Unearned revenue	(308,847)	251,406
	412,111	505,761
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(781,263)	(27,254)
Proceeds from sale of investments	23,265	-
	(757,998)	(27,254)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	-	150,000
Payments on long-term obligations	(1,200)	(1,200)
Payments on leases payable	(61,249)	(1,407)
	(62,449)	147,393
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(408,336)	625,900
BEGINNING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	1,042,333	416,433
ENDING CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	\$ 633,997	\$ 1,042,333
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Forgiveness of SBA PPP loan	\$ -	\$ 245,817
Acquisition of right to use leased assets in exchange for lease liabilities	175,008	59,907
Contributed property and leasehold improvements	1,212,740	-

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

NOTES TO FINANCIAL STATEMENTS

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 1 – NATURE OF ORGANIZATION

Jackson Street Youth Services (“the Organization”) is a not-for-profit corporation that provides safe, secure shelter and related services to youth, ages 10 to 24, who are homeless or experiencing a personal or family crisis. The Organization operates a 24-hour phone help line, provides emergency shelter and transitional housing, and offers an array of outreach services to youth and families.

- Overnight shelters in Albany and Corvallis provide a total of 22 beds for youth, ages 10 to 17. Shelters offer a home-like environment, family-style meals, help with transportation to school and appointments, tutoring, and a variety of educational and recreational activities. Mediation with family, referrals for counseling or medical care, clothing, and personal items are provided as needed. After a short stay, most youth are able to reunite with their families with a new feeling of hope and a new knowledge of community resources to help them succeed in the long term. If youth cannot return to a stable family home, they may stay in a shelter as long as they need to, until a new healthy and permanent living situation can be found.
- Next Steps transitional housing for young adults assists youth, ages 18 to 20, who would otherwise be homeless. The youth in this program have little or no support from parents or other family. Next Steps provides secure housing and case management, while youth complete high school (or obtain a GED) and prepare for higher education, vocational training, or employment. The Organization’s staff works with each youth to help them build skills and make the transition to life as a self-sufficient adult.
- Some of the Organization’s outreach services for youth and young adults, ages 10 to 24, are intended to intervene early and prevent youth from becoming homeless or running away. But for youth already on the streets, or who have no long-term stable housing options, the goal is to increase their safety by providing basic needs, case management, referrals to community services, and more. The Organization strives to help these youth connect to their communities, learn skills, and ultimately find stable housing and a path to education, employment, and future success.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

A. Method of Accounting

The financial statements of the Organization have been prepared using the accrual basis of accounting, which involves the recognition of revenues and gains when earned, and expenses and losses when incurred.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Income Taxes

Jackson Street Youth Services is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. 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 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.

Under the provisions of the Guide, net assets, revenues, expenses, 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 and reported as follows:

Net assets without donor restrictions: 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.

Net assets with donor restrictions: 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.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. 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. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant accounting estimates reflected in the Organization's financial statements include the valuation of receivables, the estimated useful lives of capital assets, and the functional allocation of expenses. Actual results could differ from those estimates.

E. Gifts

The Organization reports gifts of capital assets as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

F. Donated Support

The Organization records contributed professional services and materials at their estimated fair value 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.

G. Cash and Cash Equivalents

For purposes of the statement of cash flows, Jackson Street Youth Services considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Revenue Recognition

1. Grants and Contributions

In accordance with FASB ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, Jackson Street Youth Services recognizes all unconditional contributed support in the period in which the commitment to give is made. Contributions are considered revenue and support without donor restriction and available for general operations unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as having donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a stipulated time restriction ends or purpose of a restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restrictions.

Government and other grants are recorded as revenue upon the incurrence of various conditions and are recognized as conditions are met. Revenue recognized on grants for which billings have not been presented to or collected from the donor or awarding agency is included in grants and contributions receivable in the accompanying statement of financial position. Any amounts received in advance that the Organization did not meet the obligations of as of year end are included in unearned revenue.

2. Program Service Fees

In accordance with FASB ASC 958-606, *Not-for-Profit Entities – Revenue from Contracts with Customers*, the Organization recognizes revenue for services rendered at the point in time that the performance obligations are satisfied. Revenue recognized on these contracts for which billings have not been collected from the customer is included in accounts receivable.

I. Grants and Contracts Receivable

Grants and contracts receivable include various third-party payment arrangements that are stated at the amount management expects to collect from outstanding balances.

J. Accounts and Pledges Receivable

Receivables consist mainly of contributions, pledges, and contracts. The Organization records the revenue and receivable when the 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.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Right to Use Assets

The Organization has recorded right to use leased assets as a result of implementing 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. Capital Assets and Depreciation

Capital assets are recorded at cost if purchased, or fair value if donated. Depreciation is provided over the estimated useful lives of respective assets using the straight-line method of depreciation; normally 5 years for furniture and equipment and 27.5 or 39 years for buildings.

M. Compensated Absences

Vested or accrued vacation pay is recorded as an expense and liability as the benefits accrue to the employees. In accordance with FASB ASC 710, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

N. Advertising Costs

The Organization uses advertising to promote its programs among the audience it serves and for fundraising. Costs associated with advertising are expensed in the year incurred. Advertising costs for the years ended June 30, 2022 and 2021 amounted to \$39,628 and \$11,101, respectively.

O. Allocation of Expenses

Expenses directly attributable and identifiable to individual programs or supporting services are charged directly. Non-occupancy shared expenses are allocated among programs and supporting activities benefiting from such costs based on ratios of salaries in each activity. Facility operations are allocated based on use by the respective programs and supporting services.

P. Reclassifications

Certain accounts for the year ended June 30, 2021 have been reclassified in order to conform to the presentation in the current year financial statements.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Petty cash	\$ 497	\$ 329
Undeposited funds	55,875	61,244
Checking accounts	427,725	830,860
Money market account	<u>149,900</u>	<u>149,900</u>
Total cash	633,997	1,042,333
Less restricted cash	<u>(161,633)</u>	<u>(353,380)</u>
Total cash and cash equivalents	<u>\$ 472,364</u>	<u>\$ 688,953</u>

NOTE 4 – RECEIVABLES

Accounts receivable consist of uncollected program service fees. Grant and contract receivable consist of earned but uncollected grant revenues. Receivables at June 30, 2022, 2021, and 2020 are as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Accounts receivable	\$ 66,750	\$ 40,755	\$ 48,311
Grants and contracts receivable	<u>93,203</u>	<u>202,486</u>	<u>194,761</u>
Total receivables	<u>\$ 159,953</u>	<u>\$ 243,241</u>	<u>\$ 243,072</u>

NOTE 5 – RIGHT TO USE LEASED ASSETS

The Organization has recorded four right to use leased assets for buildings. The related leases are discussed in Note 8A. The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 5 – RIGHT TO USE LEASED ASSETS (Continued)

Right to use asset activity for the Organization for the year ended June 30, 2022 was as follows:

	Beginning Balance, <u>As Restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance
Right to use assets				
Leased buildings				
First Christian Church	\$ -	\$ 137,840	\$ -	\$ 137,840
Faith Lutheran Church	-	23,046	-	23,046
Mission Central - Main Office	59,907	-	-	59,907
Albany Mennonite Church	-	14,122	-	14,122
	<u>59,907</u>	<u>175,008</u>	<u>-</u>	<u>234,915</u>
Total leased buildings right to use assets				
Less accumulated amortization for				
Leased buildings				
First Christian Church	-	(25,449)	-	(25,449)
Faith Lutheran Church	-	(5,579)	-	(5,579)
Mission Central - Main Office	(11,496)	(23,704)	-	(35,200)
Albany Mennonite Church	-	(8,165)	-	(8,165)
	<u>(11,496)</u>	<u>(62,897)</u>	<u>-</u>	<u>(74,393)</u>
Total leased buildings amortization				
Total right to use assets being amortized, net	<u>\$ 48,411</u>	<u>\$ 112,111</u>	<u>\$ -</u>	<u>\$ 160,522</u>

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Land and improvements	\$ 795,735	\$ 310,891
Construction in progress	-	23,685
Equipment and vehicles	153,030	103,799
Buildings and improvements	<u>2,011,602</u>	<u>527,989</u>
	2,960,367	966,364
Less accumulated depreciation	<u>(295,917)</u>	<u>(253,114)</u>
Property and equipment, net	<u>\$ 2,664,450</u>	<u>\$ 713,250</u>

Depreciation expense for the years ended June 30, 2022 and 2021 amounted to \$42,803 and \$31,878, respectively.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 7 – UNEARNED REVENUES

Unearned revenues consist of deferred grant revenues. Unearned revenues at June 30, 2022, 2021, and 2020 are as follows:

	2022	2021	2020
Unearned revenue	\$ -	\$ 308,847	\$ 57,441

NOTE 8 – LONG-TERM LIABILITIES

A. Leases Payable

The Organization has entered into agreements to lease certain buildings. The lease agreements qualify as other than short-term leases under FASB ASU 2016-02, *Leases (Topic 842)*, and therefore, have been recorded at the present values of the future minimum lease payments as of the dates of inception.

Jackson Street Youth Services' leases payable at June 30, 2022 are as follows:

	Interest Rates	Original Amount	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Due Within One Year
Leases payable							
First Christian Church	4.27%	\$ 137,840	\$ -	\$ 137,840	\$ 24,747	\$ 113,093	\$ 46,378
Faith Lutheran Church	4.27%	23,046	-	23,046	5,579	17,467	11,521
Mission Central - Main Office	4.27%	57,907	47,004	-	22,758	24,246	24,246
Albany Mennonite Church	4.27%	14,122	-	14,122	8,165	5,957	5,957
Total leases payable		\$ 232,915	\$ 47,004	\$ 175,008	\$ 61,249	\$ 160,763	\$ 88,102

On December 1, 2021, the Organization entered into a contract to lease housing for the Transitional Living Program at First Christian Church for a period of three years. The lease calls for payments of \$3,974 per month with an increase of the lesser of 2% or the annual percentage change in the Consumer Price Index.

On January 1, 2022, the Organization entered into a contract to lease housing for at risk youth at Faith Lutheran Church for a period of one year, ending on December 31, 2022, with the right to renew for a one-year period at a time with the owner retaining the right to increase rent with each renewal. The lease calls for payments of \$1,000 per month.

On January 1, 2021, the Organization entered into a contract to lease administrative office space for a period of 30 months, ending on June 30, 2023. The lease calls for payments of \$2,000 per month with a 2% increase annually. The lease allows for five renewals to extend the initial terms of the lease.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 8 – LONG-TERM LIABILITIES (Continued)

A. Leases Payable (Continued)

On December 1, 2021, the Organization entered into a contract to lease housing for the Transitional Living Program at Albany Mennonite Church for a period of one year. The lease calls for payments of \$1,200.

Future lease payments are as follows:

Year Ending June 30	Leases		
	Principal	Interest	Total
2023	\$ 88,102	\$ 4,791	\$ 92,893
2024	51,278	1,876	53,154
2025	21,383	149	21,532
	\$ 160,763	\$ 6,816	\$ 167,579

B. Loans Payable

Jackson Street Youth Services' loans payable as of June 30, 2022 and 2021 are summarized as follows:

	2022	2021
Emily Dana - interest-free loan. In 2011, the board made the decision to begin repaying the loan at a rate of \$100 per month.	\$ 16,900	\$ 18,100
SBA EIDL - a 2.75% interest rate loan from the Small Business Administration (SBA) and is collateralized with all tangible and intangible personal property owned or acquired by Jackson Street Youth Services.	150,000	150,000
	166,900	168,100
Less current portion	(3,588)	(4,936)
Total	\$ 163,312	\$ 163,164

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 8 – LONG-TERM LIABILITIES (Continued)

B. Loans Payable (Continued)

The maturities of long-term liabilities are summarized as follows:

Year Ending June 30	Loans		
	Principal	Interest	Total
2023	\$ 3,588	\$ 5,304	\$ 8,892
2024	4,879	4,013	8,892
2025	4,981	3,911	8,892
2026	5,087	3,805	8,892
2027	5,195	3,697	8,892
Thereafter	143,170	47,044	190,214
	<u>\$ 166,900</u>	<u>\$ 67,774</u>	<u>\$ 234,674</u>

NOTE 9 – DONATION OF PROPERTY

A Corvallis property (land and house) valued at \$1,125,000 was donated in March 2022 to be used for the Next Steps program. The value was based on an appraised value for title insurance. The Organization does not have a policy on monetizing or utilizing contributed nonfinancial assets.

NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS

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

	2022	2021
Grants and contracts	\$ -	\$ 308,847
Client savings	8,946	4,418
Purchase of food for shelters	2,787	4,049
Albany House Capital Campaign	-	195,014
Total	<u>\$ 11,733</u>	<u>\$ 512,328</u>

During the years ended June 30, 2022 and 2021, \$2,286,307 and \$909,500 were released from restrictions, respectively.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 11 – LIQUIDITY

Jackson Street Youth Services' financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 472,364	\$ 688,953
Accounts receivable	<u>66,750</u>	<u>40,755</u>
Total	<u>\$ 539,114</u>	<u>\$ 729,708</u>

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.

Jackson Street Youth Services has not formally adopted a liquidity management policy.

NOTE 12 – FINANCIAL INSTRUMENTS

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist primarily of cash and cash equivalents, contracts receivable, and pledges receivable. The Organization places its cash and cash equivalents with high-quality financial institutions and limits the amount of credit exposure with any one institution.

NOTE 13 – CONCENTRATION OF CREDIT RISK

The Organization maintains bank accounts at two financial institutions, for which deposits are insured up to \$250,000 per institution by the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Share Insurance Fund (NCUSIF), as applicable. At June 30, 2022, the Organization held deposits in excess of federally insured limits.

NOTE 14 – RESTATEMENT

Beginning net assets for the year ended June 30, 2021 were restated to reflect adjustments made for uncollectible accounts. Beginning net assets for the year ended June 30, 2022 were restated to correct outstanding voided checks and the Transitional Living Program client savings liability account. In addition, in implementing FASB ASU 2016-02, *Leases (Topic 842)*, the Organization restated beginning net assets in order to recognize right to use leased assets and lease liabilities on the statement of financial position.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO FINANCIAL STATEMENTS

June 30, 2022 and 2021

NOTE 14 – RESTATEMENT (Continued)

Beginning net assets were restated as follows:

Net assets - beginning, as originally reported June 30, 2021	\$ 945,746
To correct beginning balance for adjustments to uncollectible accounts	<u>(9,618)</u>
Net assets - beginning, as restated June 30, 2021	<u>\$ 936,128</u>
Net assets - beginning, as originally reported June 30, 2022	\$ 1,397,407
Prior year adjustments to uncollectible accounts	(9,618)
Transitional Living Program client savings liability account adjustments	2,715
Implementation of FASB ASU 2016-02	<u>1,407</u>
Net assets - beginning, as restated June 30, 2022	<u>\$ 1,391,911</u>

NOTE 15 – NEW PRONOUNCEMENTS

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

FASB ASU No. 2021-09, *Leases (Topic 842): Discount Rate for Lessees That Are Not Public Business Entities* will be effective for the Organization beginning with its fiscal year ending June 30, 2023. This update allows entities to make an accounting policy election to use a risk-free rate as the discount rate for all leases.

FASB ASU No. 2021-10, *Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance* will be effective for the Organization beginning with its fiscal year ending June 30, 2023. This update increases transparency in financial reporting by requiring business entities to disclose information about certain types of government assistance they receive.

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 June 30, 2025. 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 July 4, 2023, which was the date that the financial statements were available to be issued.

SINGLE AUDIT SECTION

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grantor, Pass through Grantor, Program Title	Grant Period	CFDA	Expenditures
<u>Federal Grantor Agency</u>			
City of Albany			
Community Development Block Grant - Shelter & Case Management for Homeless Youth	2021-2022		\$ 12,455
City of Corvallis			
COVID - Community Development Block Grant	2020-2022	14.218	47,242
Community Development Block Grant	2021-2022	14.218	<u>10,000</u>
Total City of Corvallis			<u>57,242</u>
State of Oregon			
Oregon Housing and Community Services			
Emergency Solutions Grant - Coronavirus Relief Program *	2020-2022	14.231	<u>241,432</u>
Oregon Health Authority			
Public Health Division - COVID-19	2020-2023	93.268	<u>31,111</u>
Oregon Department of Education			
Title II Formula Grants	2022-2023	16.540	24,265
YDD Community Investment Youth Promise Grant *	2022-2023	93.667	<u>60,168</u>
Total Oregon Department of Education			<u>84,433</u>
Total passed through federal grantor agencies			<u>426,673</u>
<u>Direct Federal Grants</u>			
Federal ACF/FYSB - SOP Carryover 10-21-9/22	2021-2022	93.557	42,809
Federal ACF/FYSB - SOP Year 2 of 3	2021-2022	93.557	31,990
Federal ACF/FYSB - SOP Year 3 of 3	2021-2022	93.557	118,471
Federal ACF/FYSB - BCP Year 2 of 3 *	2021-2022	93.623	49,966
Federal ACF/FYSB - BCP Year 3 of 3 *	2021-2022	93.623	149,519
Federal ACF/FYSB - TLP Year 2 of 3	2021-2022	93.550	41,850
Federal ACF/FYSB - TLP Year 3 of 3	2021-2022	93.550	<u>118,316</u>
Total direct federal grants			<u>552,921</u>
Total federal expenditures			<u>\$ 979,594</u>

*Major program

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

I. PURPOSE OF SCHEDULE

The schedule of expenditures of federal awards is a supplementary schedule to Jackson Street Youth Services' financial statements and is presented for additional analysis. Because the schedule presents only a selected portion of the activities of the Organization, it is not intended to and does not present the financial position or changes in net assets.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the schedule of expenditures of federal awards is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Indirect Cost Rate

The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

D. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the Organization are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes. Major programs include CFDA No. 14.231 Emergency Solutions Grant – Coronavirus Relief and CFDA No. 93.623 Basic Center Program.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

II. SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reporting Entity

The reporting entity is fully described in the notes to the Organization's financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the Organization for the year ended June 30, 2022.

F. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the accrual basis of accounting.

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Jackson Street Youth Services
Corvallis, Oregon 97339

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jackson Street Youth Services, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 4, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jackson Street Youth Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Jackson Street Youth Services' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003, and 2022-004 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jackson Street Youth Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Jackson Street Youth Services' Responses to Findings

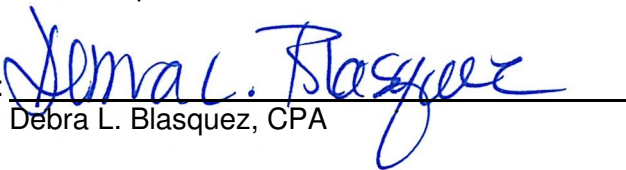
Government Auditing Standards requires us to perform limited procedures on Jackson Street Youth Services' responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Koontz, Blasquez & Associates, P.C.

By:



Debra L. Blasquez, CPA

Albany, Oregon
July 4, 2023



KOONTZ, BLASQUEZ

 ASSOCIATES, P.C.

 CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors
 Jackson Street Youth Services
 Corvallis, Oregon 97339

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jackson Street Youth Services' compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jackson Street Youth Services complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jackson Street Youth Services and to meet our other ethical responsibilities in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jackson Street Youth Services' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Jackson Street Youth Services' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jackson Street Youth Services' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Jackson Street Youth Services' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Jackson Street Youth Services' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jackson Street Youth Services' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Jackson Street Youth Services' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-05. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires us to perform limited procedures on Jackson Street Youth Services' response to the noncompliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

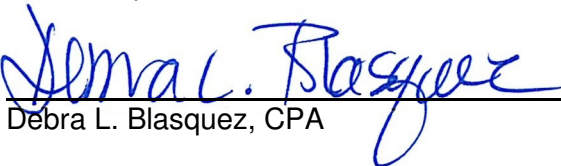
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-05 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires us to perform limited procedures on Jackson Street Youth Services' response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Koontz, Blasquez & Associates, P.C.

By: 
 Debra L. Blasquez, CPA

Albany, Oregon
 July 4, 2023

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	Yes
• Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.231	Emergency Solutions Grant - Coronavirus Relief
93.623	Basic Center Program

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

<u>Finding Number</u>	<u>Finding</u>
2022-001	Lack of control over disbursement substantiation
Condition:	Adequate controls over disbursement substantiation are not in place. There were several instances of missing receipts for credit card purchases.
Prevalence:	Entity-wide
Criteria:	Invoices should be included with credit card statements and easily located upon request.
Questioned costs:	None
Effect:	The possibility exists that unintentional errors or irregularities could exist and not be promptly detected.
Recommendations:	We recommend that the Organization utilize a filing system and implement controls in order to be able to substantiate purchases with receipts.
Management's response:	Management concurs with the finding.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number	Finding
2022-002	CPA assistance in drafting financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP)
Condition:	Although the Organization has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards, the Organization has chosen to outsource preparation of the financial statements to external experts.
Prevalence:	Entity-wide
Criteria:	In an ideal situation, Organization staff would draft complete financial statements, including note disclosures, in accordance with GAAP.
Questioned costs:	None
Effect:	Our assistance in drafting the financial statements does produce a significant deficiency in the Organization's internal control system.
Recommendations:	We do not recommend any change in the preparation of the financial statements, but we do recommend that management and the board of directors remain diligent in reviewing the financial statements and related note disclosures.
Management's response:	Management concurs with the finding.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number	Finding
2022-003	Improper recording of funds as of receipt date
Condition:	The Organization records the receipt of funds based on the check issue date rather than the actual dates received.
Prevalence:	Entity-wide
Criteria:	Funds should be recorded as of the dates of receipt. Expected receipts of funds should be recorded as accounts receivable.
Questioned costs:	None
Effect:	Potential misstatement at year end.
Recommendations:	We recommend the Organization record funds as of the date received instead of by check date, and implement a process for documenting the receipt of funds including supporting documentation and when they were received.
Management's response:	Management concurs with the finding.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number	Finding
2022-004	Improper tracking of grants
Condition:	Grant revenues and expenses were not tracked consistently.
Prevalence:	Entity-wide
Criteria:	Revenues and expenses related to grants should be recorded consistently with grant expenses not exceeding expected grant revenues. In addition, restricted amounts should be tracked properly.
Questioned costs:	None
Effect:	Potential failure to follow grant rules and restrictions along with potential for inaccurate SEFA and other reporting documents.
Recommendations:	We recommend that grant revenue and expenses be recorded correctly and consistently, along with verifying that all other grant recording requirements are met.
Management's response:	Management concurs with the finding.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION III – FEDERAL AWARD FINDINGS

Finding Number	Finding
2022-005	Improper tracking of federal grants
Federal Program:	Grant Number 6155 - Emergency Solutions Grant - Coronavirus Relief, Oregon Housing and Community Services, CFDA Number 14.231, Awarded in 2020
Condition:	Grant revenues and expenses were not tracked consistently.
Prevalence:	Entity-wide
Criteria:	Revenues and expenses related to federal grants should be recorded consistently with grant expenses not exceeding expected grant revenues. In addition, restricted amounts should be tracked properly.
Questioned costs:	None
Effect:	Potential failure to follow grant rules and restrictions along with potential for inaccurate SEFA and other reporting documents.
Recommendations:	We recommend that grant revenue and expenses be recorded correctly and consistently, along with verifying that all other grant recording requirements are met.
Management's response:	Management concurs with the finding.

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION IV – CORRECTIVE ACTION

Finding Number	Corrective Action
2022-001	The Organization implemented a filing system and controls in order to be able to substantiate purchases with receipts.
2022-002	The Organization considers the cost of staffing the financial expertise to correct this deficiency to outweigh the benefit, and has determined that it is more beneficial to continue to outsource these matters to external experts.
2022-003	The Organization will update the Finance Department procedures to reflect that deposits are recorded in the financial system on the date the deposit is received and that any funds recorded before receipt shall be recorded as accounts receivable. Finance staff will be trained on the new and existing procedures for maintaining supporting documentation.
2022-004	The Organization will implement clear procedures to consistently record grant expenses ensuring that expenses do not exceed grant revenues. Finance staff will be trained on the procedures.
2022-005	The Organization will implement clear procedures to consistently record grant expenses ensuring that expenses do not exceed grant revenues. Finance staff will be trained on the procedures.

SECTION V – PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2021-001	Lack of control over deposits
2021-002	Lack of control over disbursement substantiation
2021-003	Lack of controls over journal entries
2021-004	CPA assistance in drafting financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP)

JACKSON STREET YOUTH SERVICES
(a not-for-profit corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

SECTION VI – STATUS OF PRIOR YEAR FINDINGS

Finding Number	Status
2021-001	Corrected this fiscal year.
2021-002	Repeat finding this year (2022-001).
2021--003	Corrected this fiscal year.
2021-004	Repeat finding this year (2022-002).

2024-25 Operating Budget

Jackson Street Youth Services Inc.

Adopted by Board of Directors

8-Aug-24

REVENUE

FY24-25 Budget

		FY24-25 Budget
Contributions		
Contributions, Unrestricted		\$550,000
Contributions, Restricted		\$20,000
Donated Goods & Services		\$50,000
Fundraisers		\$100,000
Government Grants		
	Federal	\$1,193,400
	State	\$1,832,136
	Local	\$378,356
Private Grants		\$183,490
Contracts & MOUs		\$567,000
Misc Income - interest and other		\$10,000
TOTAL REVENUE		\$4,884,382
w/o \$1M Gift		
EXPENSES		
Personnel		
Administrative		\$524,257
Program Support		\$406,302
Programs		\$1,581,654
Total Payroll		\$2,512,213
Payroll Taxes		\$213,192
Health Insurance		\$164,240
Workers Comp Insurance		\$19,055
Staff Expense - Transportation, Training		\$165,431
Total Personnel		\$3,074,132
Facilities & Infrastructure		\$4,838
Rent		\$122,758
Repairs		\$46,406
Supplies		\$50,134
Utilities		\$48,817
Depreciation		\$58,149
Information Technology		\$88,056
On-line Software & Services		\$52,381
Total Facilities & Infrastructure		\$471,539
Direct Program Expense		\$25,038
General Materials & Supplies		\$21,895
Client/Resident Expense		\$112,817
Direct Program Expense		\$159,750
General & Administrative Expense		\$48,568
Fundraising and Advertising		\$237
Bank & Credit Card Service Chrg		\$11,190
Dues & Subscriptions		\$47,015
Insurance		\$50,000
Professional Fees, Consultants , Contractors		\$30,694
Telephone		\$5,707
Interest Expense		\$36,837
Other Admin Expense		
Total, General & Admin Expense		\$249,413
TOTAL EXPENSES		\$4,114,584
NET INCOME		\$769,798

Jackson Street Youth Shelter, Inc
Balance Sheet
As of June 30, 2024

UNAUDITED

Jun 30, 24

ASSETS

Current Assets

Checking/Savings

1030 · Citizens Bank - Restricted	683,846.23
1020 · Edward Jones Investements - CDs	643,237.14
1000 · Citizens Bank Checking	
1001 · Operating Funds	167,926.36
1003 · TLP Client Savings	9,620.09
1005 · SBA-EIDL (Working Capital)	149,900.00
1000 · Citizens Bank Checking - Other	-30.00

Total 1000 · Citizens Bank Checking 327,416.45

1035 · OSCU Checking PPP 45.95

Citizens Money Market

Operating Funds	-9.92
Citizens Money Market - Other	9.92

Total Citizens Money Market 0.00

1036 · OSCU Savings 9,194.80

1440 · Prepaid Cards 238.30

1050 · Petty Cash

1051 · Admin Petty Cash	271.52
1052 · COS Petty Cash	23.00

Total 1050 · Petty Cash 294.52

Total Checking/Savings 1,664,273.39

Accounts Receivable

1100 · Accounts Receivable 300,347.42

Total Accounts Receivable 300,347.42

Other Current Assets

1041 · Payroll Advances	1,200.00
1500 · Right of Use Asset	15,228.88
1600 · Prepaid Expenses	4,080.75

Total Other Current Assets 20,509.63

Total Current Assets 1,985,130.44

Fixed Assets

1650 · Vehicles

1651 · Accum Depreciation Vehicles	-22,298.85
1652 · 2019 Ford Transit	43,866.50

Total 1650 · Vehicles 21,567.65

1700 · Land 646,235.00

1705 · Buildings

1704 · YSC Building	469,864.00
1706 · Salt Residence	
1707 · ADU	135,231.44
1708 · Main Building	504,924.56

Total 1706 · Salt Residence 640,156.00

1710-1 · Corvallis Shelter Site

Jackson Street Youth Shelter, Inc
Balance Sheet
As of June 30, 2024

	UNAUDITED	Jun 30, 24
1710 · Corvallis Shelter Building		229,525.00
1720 · Capital Improvements		454,483.02
1730 · Office Building		34,327.51
Total 1710-1 · Corvallis Shelter Site		718,335.53
1760-1 · Albany Shelter Site		
1760 · Albany Shelter Building		154,223.75
1762 · Capital Improvements		763,344.44
Total 1760-1 · Albany Shelter Site		917,568.19
1709-1 · Depreciation, Buildings		
1709 · Accum Deprec - Salt Res		-43,647.03
1761 · Accum Deprec - Albany House		
1770 · Accum Deprec, AH Improvements		-27,711.40
1761 · Accum Deprec - Albany House - Other		-26,210.42
Total 1761 · Accum Deprec - Albany House		-53,921.82
1711-1 · Accum Deprec, Corvallis Site		
1711 · Accum Depreciation - Shelter		-55,132.99
1731 · Accum Depreciation - Office		-7,589.94
1721 · Accum Deprec - Improvements		-19,128.47
1711-1 · Accum Deprec, Corvallis Site - Other		-108,383.61
Total 1711-1 · Accum Deprec, Corvallis Site		-190,235.01
Total 1709-1 · Depreciation, Buildings		-287,803.86
Total 1705 · Buildings		2,458,119.86
1790-1 · Furnishings & Equipment		
1780 · Computers & Peripherals		68,766.40
1790 · Furniture & Appliances		135,557.72
1791 · Accum Deprec, Furn & Equipment		-120,222.82
Total 1790-1 · Furnishings & Equipment		84,101.30
Total Fixed Assets		3,210,023.81
TOTAL ASSETS		5,195,154.25
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		7,725.40
Total Accounts Payable		7,725.40
Credit Cards		
2102 · VISA - Divvy		11,214.64
2100 · VISA - Oregon St Credit Union		116.72
Total Credit Cards		11,331.36
Other Current Liabilities		
2103 · Facilities Lease Liabilities		15,228.88
2106 · Deferred Income		806,682.49
2210-1 · Payroll Liabilities		
2262 · Idaho - State Unemployment		45.77
2213 · Oregon WBF Payable		451.52

Jackson Street Youth Shelter, Inc
Balance Sheet
 As of June 30, 2024

	UNAUDITED	Jun 30, 24
2212 · State Transit Tax Payable		517.20
2211 · SUTA Payable		7,135.26
2271 · Paid Oregon Leave Payable		3,492.22
2265 · NM - State Unemployment		120.21
2260 · NM - State Payroll Taxes		86.00
2220 · Payroll Payable		310.74
2250 · Federal Withholding Payable		294.74
2240 · Health Insurance Liabilities		
2241 · Changes in Health Ins		577.14
2240 · Health Insurance Liabilities - Other		14,793.49
Total 2240 · Health Insurance Liabilities		15,370.63
2230 · Accrued PTO		104,020.32
Total 2210-1 · Payroll Liabilities		131,844.61
2280 · TLP Client Savings Liability		
2281 · Client Savings		7,615.17
2282 · Security Deposit		2,608.92
Total 2280 · TLP Client Savings Liability		10,224.09
Total Other Current Liabilities		963,980.07
Total Current Liabilities		983,036.83
Long Term Liabilities		
2251 · SBA - EIDL		143,531.81
2600 · Loan from Dana Family		14,200.00
Total Long Term Liabilities		157,731.81
Total Liabilities		1,140,768.64
Equity		
3500 · Opening Bal Equity		-9,308.27
3200 · Retained Earnings		3,249,058.53
Net Income		814,635.35
Total Equity		4,054,385.61
TOTAL LIABILITIES & EQUITY		5,195,154.25



PO Box 1984 ◦ Albany, OR 97321
 PO Box 285 ◦ Corvallis, OR 97339
 1-800-901-2904
www.jacksonstreet.org

Board of Directors: Jackson Street Youth Services

January 2025

Kate Conolly — President

941 NW Kouns Drive, Albany, OR 97321
 541-971-9130 • revkat1@mac.com

Elected to board: January 2013, January 2020

Occupation: United Methodist clergy; currently pastor of Albany First United Methodist Church

Seymour House – Vice President

5925 SW Plymouth Dr, Corvallis, OR 97333
 971-343-2727 • seymour955@gmail.com

Elected to board: January 2023

Occupation: retired professor

Rachel Byerly — Secretary

5140 NW Hwy 99 Unit 24, Corvallis, OR 97330
 541-231-6684 • Rachel@reynoldslaw.us

Elected to board: January 2023

Occupation: Office Manager at The Reynolds Law Firm

Sid Elliott – Treasurer

4436 NW Live Oak Dr, Corvallis, OR 97330
 541-231-2052 • sabelliott@comcast.net

Elected to board: January 2021

Occupation: Retired from HP, current Instructor at OSU

Susan Avila

Elected to board: January 2025

Nate Bill

Elected to board: January 2025

Jeff Flesch

Elected to board: January 2025

Matt Gordon

Elected to board: January 2025

John Phillips IV

Elected to board: January 2025

Jackson Street helps youth 24/7/365

Jackson Street Youth Services is a 501(c)3 nonprofit organization, Federal Tax ID # 93-1269503



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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): Creating Housing Coalition COAT Program

Contact Person: Carol Davies _____ Email: carol.davies@creatinghousing.org

Mailing Address: PO Box 892, Albany, OR 97321

Phone #: 541-704-7280 Agency website: <https://creatinghousing.org/>

UEI #*: PF8AUS4KFQP2 EIN: 83-4627390

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

Organization Mission Statement:

building safe, community supported, self-governing housing that honors dignity and growth.

2. Proposal Summary

Activity/Program Name: COAT

Activity Location: 118 SE 2nd Ave, Albany, OR 97321

Proposal Summary: *Provide a summary of the proposed activity and anticipated outcomes.*

COAT is Creating Housing Coalition's outreach arm. We go out into the community four days a week and we serve unhoused and housing unstable people, including people of color, LGBTQ+ Latinx, single parents with children, elderly, and individuals with disabilities. We specialize in case management of these individuals, with the goal of securing the resources they need to transition into housing. This grant will enable us to continue our work by partially funding the program's expenses.

We anticipate the outcome of this project will result in providing ongoing support to the unhoused community in Albany, with an increase in the ability of community members to access services and housing.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:

CDBG Funding Request	\$	20,000
Leveraged Funds/Resources	\$	209,200
Total Activity Budget	\$	229,200



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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.
 - 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.

COAT will support Albany’s special needs and low and moderate-income residents with needed public services by supporting service agencies that serve highly vulnerable and underserved populations such as unaccompanied youth, persons with disabilities, homeless, elderly, and agencies that further fair housing. Our goal is to reduce homelessness and increase the availability of needed services with case management.

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

The unhoused and housing-unstable population in Albany have critical needs that COAT addresses. They include distributing food and supplies, giving community members information on services available, and providing assistance accessing those resources when appropriate.

Our team is often the first point of service contact, bridging connections to additional services such as shelter, housing, mental and physical health supports (including access to substance use disorder services), and employment supports. Because of the trust we have built with people through nonjudgmental, inclusive services, our outreach team builds relationships with the people we serve. We learn about people’s needs and goals and the barriers they face to service connections; we offer basic needs provision and provide education and harm reduction support as well as case management services; we communicate around camp postings; we support coordinated entry with other agencies; we distribute hygiene kits; we employ harm reduction practices, which include needle exchange and condom distribution.

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

Last year, COAT provided 10,350 meals and served over 1000 unduplicated individuals in Albany and the I-5 Santiam Rest Area. Additionally, we supply food, water, hygiene and medical supplies, among other necessities. Due to the harsh conditions of winter, many of the people we serve have inadequate outdoor clothing. We fill that gap by providing jackets, hats, gloves, and socks, as well as camping supplies when available.

Most people we see for the first time are unaware of the services that Albany has to offer. We help them access those services, and for those who are unable to advocate for themselves, we provide intensive case management to get them needed services. These include the most vulnerable members of our community, and without our assistance, they may suffer unnecessarily and perhaps lose their lives.

We utilize harm reduction principles and practices that serve four distinct purposes: (1) by participating in a



Community Development Block Grant Activities
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needle exchange program we cut down on the transmission of infectious diseases: (2) we're able to have increased access to substance users, thereby increasing the number of referrals we can make to treatment facilities; (3) by distributing condoms we can help prevent the spread of communicable diseases and reduce the number of unwanted pregnancies; (4) having a needle exchange program significantly cuts down on the incidence of used syringes being improperly disposed of. We distribute Narcan through a grant from Save Lives Oregon.

We utilize a data tracking sheet to record the name of everyone we serve, along with their date of birth, the location of their campsite, and where they are from. We also keep a record of the items we give them and the date that we have done so. By doing this we can accurately measure which items are in the highest demand, as well as track the demographics of the clients we serve.

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

- Benefits low/moderate income individuals or households;
- Addresses the prevention or elimination of slums or blight; or
- Meets a particularly urgent community development need (only used for major disasters).

Our outreach program exclusively benefits low-income individuals.

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.

We're working on creating a just and equitable environment, both within our organization and when we're on outreach. We work hard to ensure that everyone we meet experiences dignity, equity and inclusion in their interactions with us. Our Board engaged in a 6-week-long training on Racial Equity, Justice, and Inclusion in order to interact with more awareness regarding individual needs related to cultural, racial, and linguistic differences. Both Board Members and Staff also completed a 3-hour-long workshop on Intercultural Communications. We embrace anti-racism practices, policies and procedures and we're working hard to have our Board reflect and practice diversity. We do this by actively seeking to add more people of color, as well as other marginalized and oppressed groups, such as LGBTQ+, those belonging to marginalized ethnic groups, and people who are differently-abled to our Board. We further demonstrate diversity by employing a hearing-impaired individual.

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

Although our staff has no bilingual speakers, we're fortunate to be in the DHS building, where there are bilingual staff. We've utilized them on a couple of occasions, and we have access to translation software to further assist us.

Benefit to low-income Albany residents

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

1000 individuals or _____ households or _____ businesses

100 % 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.



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
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Description:

We served 1000 unhoused and housing-unstable people in Albany and the surrounding area in the past year. The overwhelming majority of our clients are chronically homeless and have a disability, a current or previous substance use disorder, and/or face substantial social disparities due to transition from incarceration, lack of access to education, generational poverty, and orientation. Approximately 50% of our clients experience or have experienced a substance use disorder (SUD), and 95% of our clients identify as having a disability, either from chronic physical health conditions or mental health conditions.

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

We will serve between 900 and 1100 individuals this year, providing them with food and supplies, and we'll offer them case management services that will stabilize them, with the goal of transitioning them into permanent housing. This will help our most vulnerable community members to have better mental and physical health outcomes and will lessen the burden on emergency services.

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)
Talk to community members about services available and offer assistance accessing community partners' programs	Outreach Team, Administrative Staff	Ongoing
Input data, including demographics and risk factors, into various databases	Administrative Staff, Case Management Team	Ongoing
Have teams go out to parks, parking lots, campsites, and public facilities such as laundromats and Bottle Drop, to hand out food and supplies, and offer case management services	Outreach Team	Ongoing
Offer peer support to community members who are unable to advocate for themselves	Outreach Team	Ongoing
Coordinate and participate in the annual Point in Time count for Albany	All Staff	Q1
Participate in Albany's Situation Table, a multi-agency group that collaborates to assist individuals in crisis	Program Director, Peer Support Specialist	Ongoing



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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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.

COAT has the necessary infrastructure in place to carry out the scope of work. We have staff who are trained and experienced in carrying out all of the above tasks. Our staff and volunteers have attended multiple trainings, including de-escalation techniques, harm reduction principles, mental health first aid, trauma-informed care, Narcan administration, and sexual harassment. Furthermore, one of our outreach workers is a certified peer support specialist in mental health and addiction and has certification as a QMHA (Qualified Mental Health Associate) and THW (Traditional Health Worker) Our other two outreach workers will be pursuing certification as Peer Support Specialists this year. We'll be offering numerous other trainings throughout the year for both staff and volunteers.

We also have staff from other agencies that accompany the team on outreach on a weekly basis, including members of Linn County Alcohol and Drug, Linn County Mental Health, and Samaritan's STARS program.

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

All previous CDBG funding we received will be utilized prior to receiving a new grant.

Organizational Experience and Activity Sustainability

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

This project has been ongoing since December 2021. In this time, we grew from having one volunteer to our current workforce, which is composed of a Program Director, four staff members, and 5 volunteers. Last year we assisted over 1000 people with food, supplies, resource referrals, and housing. Our funding has come from private donations, and multiple grants from Community Services Consortium, CDBG funding, Oregon Health Authority, state COVID funding, the Autzen Foundation, The Weyerhaeuser Foundation, Intercommunity Health Network and Oregon HB 5019

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

Not applicable

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

Not applicable

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

We share office space with DHS, and they also provide us with client referrals. CHANCE provides us with space for our storeroom and works closely with us to provide case management assistance. They also provide us with supplies and resources, as well as offering training opportunities. Linn Benton



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
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FoodShare partners with us to provide food at reduced or no cost for distribution to community members. They also provide training opportunities. Jackson Street Youth Services partners with us, sharing resources and occasionally joining us on outreach. Linn County Mental Health accompanies us weekly on outreach, as does Linn County Drug and Alcohol and Samaritan’s STARS program. Family Assistance Resource Center Group shares resources and has trained us in Harm Reduction for the needle exchange program.

We receive and make referrals to many other service providers in Albany, including Oregon Cascades West Council of Governments, Community Services Consortium, DHS, Intensive Family Services, Albany Helping Hands, Linn County Mental Health, and Linn County Drug and Alcohol, and the Situation Table, among others.

16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)?
 This work depends on the grants and support received through various sources. CDBG funds are vital and necessary for the work of COAT as this work directly answers the needs of the funding requirements and supports the purpose of these funds. Without these funds, more hours will be consumed seeking funding than serving the most vulnerable community members until that gap is filled.

Financial

17. Why are CDBG funds the best fit/source? Are there other sources of funding for this activity?
 We're providing a crucial service to the city by reaching out to our poorest and most vulnerable community members and providing them with the basic necessities to survive so that they may be better able to access services, while supporting them on pathways to housing stability. We reach people who otherwise might not seek an appropriate level of care or assistance, and by providing these initial assessments and interventions we reduce the strain to multiple emergency services, which benefit the city financially.
 Funding for street outreach is extremely competitive, with not enough funding available to adequately address the issue of homelessness and housing instability. That's why CDBG funding is so important to organizations like ours, who rely on entities on the local level to fund our programs.



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
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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:	\$229,200		
CDBG Funding Requested for Activity:	\$20,000		
Total Number of People/Households Served:	1000		
Total Cost per Person/Household:	\$229		
Total CDBG Cost per Person/Unit	\$20		
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal:	0		
State:	\$129,500	\$129,500	
Local:	10,800	10,800	
Donations/Private:	0		
Grants:	\$220,000	\$60,000	\$160,000
Loans:	0		
Activity Budget Detail (Non-Development Activities)			
Specific Cost <i>Item/Description</i>	CDBG Amount Requested	Other Funds Amount	Total Amount CDBG + <i>Other Sources</i>
Staff Wages and Benefits	\$20,000	\$156,200	\$176,200
Total	\$20,000	\$156,200	\$176,200



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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: Carol Davies Title: Program Director FTE on This Project: 1.0	B.S. Human Services; 2 years' experience in current position
Name: Viyanna Langager Title: Outreach/Peer Support Specialist FTE on This Project: .5	Certified Peer Support Specialist; QMHA (Qualified Mental Health Associate); CHW (Community Health Worker); SMART (Self-Management and Recovery Training) Recovery Facilitator; Recovery Coach
Name: Shannon Thayer Title: Outreach/Case Worker FTE on This Project: .5	Certified Recovery Mentor/Peer Support Specialist; SMART DBT graduate; attended non-violent communication workshops
Name: Jessica Russell Title: Outreach/Peer Support Specialist FTE on This Project: 1.0	A.S. Social Work, QPR (Question, Persuade, Refer) Suicide Prevention training; Trauma-Informed workshop, Mental Health First Aid Certification

CAROL DAVIES
224 Sherman St NE
Albany, OR 97321
802-461-5554

EXECUTIVE SUMMARY

Multi-faceted experience with executive management of organizations; particular strengths include:

- Developing and implementing innovative programs and products and services.
- Working with constituent groups including boards, committees, volunteers, and external audiences.
- Building and retaining exceptional staff and creating warm and supportive work environments.
- Overseeing and coordinating all aspects of budgeting and financial management.
- Leading organizations through periods of substantial growth and transition.

PROFESSIONAL EXPERIENCE

2021-Present

Community Outreach Assistance Team (COAT)
Outreach Program Director

- Initiated a street outreach program to address lack of coordinated effort to assist unhoused and housing-unstable individuals
- Collaborated with multiple agencies to secure a facility, acquire funding, obtain staffing, and establish protocols
- Established a network of volunteers from multiple agencies
- Oversees ongoing training for staff and volunteers
- Researches grant opportunities and write proposals for charitable foundations and other organizations
- Develops and manages funding plans and budgets
- Purchases all supplies and oversee inventory

2002-Present

Kingdom Iron Works, LLC

Owner

- Performs all office functions for steel fabrication business including payroll, billing, accounts payable, reconciling accounts, generating financial statements and forecasts.
- Provides excellent customer service
- Manages and maintains website
- Generates shipping documentation

Education

Lyndon State College, Lyndon, VT

B.S. Degree in Human Services, 2014

Bridgewater State College, Bridgewater, MA

B.A. Studies in Art and Business Management, 1983-1990

Workshops and Seminars for the following: Harm Reduction, Trauma Informed Care, De-Escalation, Narcan Administration, Racial Equity, Funding Non-Profits, Building a Trauma-Informed Community, Mental Health First Aid, Trans 101 – LGBTQ+: Topics for New Learners

02 0
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72610



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STATEMENT OF ACCOUNT	ACCOUNT NUMBER	FROM	TO	PAGE	CURRENT MEMBER BENEFIT
	██████████	09/01/2024	09/30/2024	1 OF 6	BUSINESS

SUFFIX: 7000 COAT

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		13183.32
09-03	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/03/2024 16:46 116975: 9-5 OUTREACH PAYROLL AND PTAXES S 8000	-2110.86	11072.46
09-03	DEPOSIT CHECK	3747.65	14820.11
09-06	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/06/2024 09:22 159045: CAROL AUG INVOICE S 8000	-6451.00	8369.11
09-06	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/06/2024 09:23 159063: LB FOOD SHARE JUN-JUL INVOICES S 8000	-306.38	8062.73
09-09	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/09/2024 17:11 198855: OUTREACH MILE AUG REIMBURS JESSICA S 8000	-127.97	7934.76
09-09	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/09/2024 17:16 198955: VIYANNA AUG MILE REIMBURSED S 8000	-42.34	7892.42
09-11	DEPOSIT TRANSFER ONLINE TRANSFER 09/11/2024 09:46 218532: CDBG FOR COAT 2024 S 8000	10000.00	17892.42
09-17	DEPOSIT CHECK	7732.17	25624.59
09-19	DEPOSIT CHECK	7500.00	33124.59
09-25	WITHDRAWAL TRANSFER S 8001	-25.00	33099.59
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 14:23 401057: COAT AUG 12-SEPT 24 S 8000	-1779.18	31320.41
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 14:45 401478: START OF CHECKING S 8001	-1315.00	30005.41
09-30	DEPOSIT DIVIDEND	2.66	30008.07

72610-288158



3831

rev 03-24



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	09/01/2024	09/30/2024	2 OF 6

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 09/01/24 THROUGH 09/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 28.95

SUFFIX: 7001 HEALTH

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		10007.24
09-30 DEPOSIT DIVIDEND	1.23	10008.47

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 09/01/24 THROUGH 09/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 8.47

SUFFIX: 7002 MEMBERSHIP BASIC SAVINGS

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		100.01
09-03 DEPOSIT CHECK	1800.00	1900.01
09-03 DEPOSIT CHECK	150.00	2050.01
09-17 DEPOSIT CHECK	600.00	2650.01
09-18 DEPOSIT TRANSFER ONLINE TRANSFER 09/18/2024	150.00	2800.01
12:33 309358: RECONCILIATION FOR MEMBERSHIP ACCT S 7003		
09-19 DEPOSIT CHECK	10900.00	13700.01
09-25 DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024	50.00	13750.01
14:25 401091: HUD SEPT DD MCNU TT S 8000		
09-30 DEPOSIT DIVIDEND	0.82	13750.83

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 09/01/24 THROUGH 09/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.83



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	09/01/2024	09/30/2024	3 OF 6

SUFFIX: 7003 RENT SAVINGS

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		2355.20
09-03	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/03/2024 16:53 117116: 9-5 VILLAGE PAYROLL S 8000	-955.40	1399.80
09-03	DEPOSIT CHECK	1400.00	2799.80
09-03	DEPOSIT CHECK	1374.00	4173.80
09-03	DEPOSIT CHECK	293.50	4467.30
09-12	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/12/2024 17:38 240662: WATER BILL SEPT 2024 S 8000	-555.75	3911.55
09-17	DEPOSIT CHECK	7113.00	11024.55
09-18	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/18/2024 12:33 309358: RECONCILIATION FOR MEMBERSHIP ACCT S 7002	-150.00	10874.55
09-19	DEPOSIT CHECK	4428.00	15302.55
09-25	DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024 14:26 401123: HUD SEPT DD MCNUTT S 8000	115.00	15417.55
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 15:18 402155: VILLAGE INSURANCE INV71942 S 8000	-3786.20	11631.35
09-30	DEPOSIT DIVIDEND	1.02	11632.37
	AUTHORIZED SIGNER : STACEY L BARTHOLOMEW		
	AUTHORIZED SIGNER : CAROL E DAVIES		
	AUTHORIZED SIGNER : LAURA J KADELBACH		
	0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD 09/01/24 THROUGH 09/30/24		
	Y-T-D DIVIDEND FOR THIS ACCOUNT: 1.22		

SUFFIX: 7700 BUSINESS INVESTOR'S MONEY MARKET

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		15237.25
09-03	DEPOSIT CASH AND CHECK	1838.00	17075.25
09-17	DEPOSIT CHECK	3291.67	20366.92
09-17	DEPOSIT CASH AND CHECK	1845.00	22211.92
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 14:42 401439: ARCHITECT INTERNET AND GUTTERS S 8000	-4956.50	17255.42
09-27	DEPOSIT CHECK	150.00	17405.42
09-30	DEPOSIT DIVIDEND	21.75	17427.17



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	09/01/2024	09/30/2024	4 OF 6

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

1.45% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 09/01/24 THROUGH 09/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 4203.87

SUFFIX: 8000 FREE BUSINESS CHECKING

BEGINNING BALANCE 12170.65
ENDING BALANCE 5830.46

DEPOSIT DETAIL		AMOUNT
DATE		
09-03	DEPOSIT TRANSFER ONLINE TRANSFER 09/03/2024 16:46 116975: 9-5 OUTREACH PAYROLL AND PTAXES S 7000	2110.86
09-03	DEPOSIT TRANSFER ONLINE TRANSFER 09/03/2024 16:53 117116: 9-5 VILLAGE PAYROLL S 7003	955.40
09-06	DEPOSIT ACH LINN-BENTON HOUS HAP_PYMT	165.00
09-06	DEPOSIT TRANSFER ONLINE TRANSFER 09/06/2024 09:22 159045: CAROL AUG INVOICE S 7000	6451.00
09-06	DEPOSIT TRANSFER ONLINE TRANSFER 09/06/2024 09:23 159063: LB FOOD SHARE JUN-JUL INVOICES S 7000	306.38
09-09	DEPOSIT TRANSFER ONLINE TRANSFER 09/09/2024 17:11 198855: OUTREACH MILE AUG REIMBURS JESSICA S 7000	127.97
09-09	DEPOSIT TRANSFER ONLINE TRANSFER 09/09/2024 17:16 198955: VIYANNA AUG MILE REIMBURSED S 7000	42.34
09-11	DEPOSIT ACH STRIPE TRANSFER	2548.27
09-12	DEPOSIT TRANSFER ONLINE TRANSFER 09/12/2024 17:38 240662: WATER BILL SEPT 2024 S 7003	555.75
09-16	DEPOSIT ACH STRIPE TRANSFER	451.21
09-18	DEPOSIT ACH STRIPE TRANSFER	97.89
09-23	DEPOSIT CHECK	200000.00
09-25	DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024 14:23 401057: COAT AUG 12-SEPT 24 S 7000	1779.18
09-25	DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024 14:42 401439: ARCHITECT INTERNET AND GUTTERS S 7700	4956.50
09-25	DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024 15:18 402155: VILLAGE INSURANCE INV71942 S 7003	3786.20
09-27	DEPOSIT ACH STRIPE TRANSFER	47.99
09-30	DEPOSIT CHECK	150000.00
09-30	DEPOSIT ACH LINN-BENTON HOUS HAP_PYMT	93.00
TOTAL:		374474.94



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	09/01/2024	09/30/2024	5 OF 6

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
1427	09-10	390.37	1433*	09-17	150.19
1428	09-30	1656.50	1434	09-13	42.34
1429	09-05	1238.67	1435	09-13	96.48
1430	09-05	958.02	1436	09-25	99.00
1431	09-06	6451.00			
TOTAL:					11,082.57

MISC DEDUCTIONS / FEES

DATE		AMOUNT
09-06	WITHDRAWAL POS COSTCO WHSE #0682 99068214 ALBANY OR	-67.76
09-06	WITHDRAWAL XTREME GRAFX 541-9269727 OR 27881658	-125.00
09-06	WITHDRAWAL OR SEC STATE CORPDIV 503-9862200 OR 85585999	-100.00
09-06	WITHDRAWAL AMAZON MKTPL*ZT7BK2D22 AMZN.COM/BILL WA	-416.34
09-11	WITHDRAWAL ACH VESTWELL ACH TRAN	-12.13
09-11	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/11/2024 09:46 218532: CDBG FOR COAT 2024 S 7000	-10000.00
09-13	WITHDRAWAL POS COSTCO WHSE #0682 99068214 ALBANY OR	-102.63
09-13	WITHDRAWAL MAILCHIMP 678-9990141 GA 99999999	-26.50
09-16	WITHDRAWAL ACH IRS USATAXPYMT	-1532.38
09-16	WITHDRAWAL ACH OR REVENUE DEPT TAXPAYMENT	-443.35
09-16	WITHDRAWAL ACH CITY OF ALBANY BILL PAYMT	-555.75
09-16	WITHDRAWAL POS COSTCO WHSE #0682 99068214 ALBANY OR	-63.92
09-20	WITHDRAWAL ACH VESTWELL ACH TRAN	-14.01
09-20	WITHDRAWAL ACH INTUIT 39652973 PAYROLL	-1091.43
09-20	WITHDRAWAL ACH INTUIT 39652973 PAYROLL	-1121.16
09-20	WITHDRAWAL INTUIT *QBOOKS PAYROLL CL.INTUIT.COM CA 99999999	-74.00
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 14:25 401091: HUD SEPT DD MCNU TT S 7002	-50.00
09-25	WITHDRAWAL TRANSFER ONLINE TRANSFER 09/25/2024 14:26 401123: HUD SEPT DD MCNU TT S 7003	-115.00
09-26	WITHDRAWAL ACH ALLIANCE MEMBER TC ACH	-3786.20
09-26	WITHDRAWAL CHECK	-200000.00
09-26	WITHDRAWAL FEE CASHIER'S CHECK FEE	-5.00
09-30	WITHDRAWAL FEE ACCOUNT RESEARCH FEE	-25.00
09-30	WITHDRAWAL FEE CASHIER'S CHECK FEE	-5.00
09-30	WITHDRAWAL CHECK	-150000.00
TOTAL:		-369732.56

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	09/01/2024	09/30/2024	6 OF 6

SUFFIX: 8001 COAT CHECKING

BEGINNING BALANCE 0.00
ENDING BALANCE 1340.00

DEPOSIT DETAIL

DATE		AMOUNT
09-25	DEPOSIT TRANSFER S 7000	25.00
09-25	DEPOSIT TRANSFER ONLINE TRANSFER 09/25/2024 14:45 401478: START OF CHECKING S 7000	1315.00
	TOTAL:	1340.00

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
				TOTAL:	0.00

MISC DEDUCTIONS / FEES

DATE	AMOUNT
	TOTAL: 0.00

AUTHORIZED SIGNER : STACEY L BARTHOLOMEW
 AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00

SUMMARY FOR 2024

IRA YTD DIVIDEND	OTHER YTD DIVIDEND	TOTAL YTD DIVIDEND	YTD FED WITHHOLDING	YTD STATE WITHHOLDING	TOTAL YTD FORFEITURES
0.00	4243.34	4243.34	0.00	0.00	0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	05/03/2019	09/01/2024 - 09/30/2024	30

Balance information

Average balance for period: 27427.20

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Checks Cleared	9	0.20 each over 100	0.00
Business Checks Deposit	2	0.20 each over 100	0.00
Business Cash Deposit	0		0.00
Service Charges this Period			0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	09/25/2024	09/25/2024 - 09/30/2024	6

Balance information

Average balance for period:

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Cash Deposit	0		0.00
Business Checks Cleared	0		0.00
Business Checks Deposit	0		0.00
Service Charges this Period			0.00

oz 0
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STATEMENT OF ACCOUNT	ACCOUNT NUMBER	FROM	TO	PAGE	CURRENT MEMBER BENEFIT
	██████████	10/01/2024	10/31/2024	1 OF 5	BUSINESS

SUFFIX: 7000 COAT

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		30008.07
10-03	WITHDRAWAL TRANSFER ONLINE TRANSFER 10/03/2024 18:11 535007: COAT PAYROLL AND TAXES SEP S 8000	-2829.14	27178.93
10-04	DEPOSIT CHECK	3291.67	30470.60
10-05	WITHDRAWAL TRANSFER ONLINE TRANSFER 10/05/2024 20:53 564450: CORRECT ACCOUNT TO DEPOSIT TO S 7700	-3291.67	27178.93
10-05	DEPOSIT TRANSFER ONLINE TRANSFER 10/05/2024 20:53 564452: CORRECT ACCOUNT TO DEPOSIT TO S 7700	7732.17	34911.10
10-05	WITHDRAWAL TRANSFER ONLINE TRANSFER 10/05/2024 20:58 564472: CAROL SEP+JES+BILL+VIY MILEAGE S 8000	-6785.47	28125.63
10-15	DEPOSIT CHECK	3388.10	31513.73
10-31	DEPOSIT DIVIDEND	3.84	31517.57

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 10/01/24 THROUGH 10/31/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 32.79

SUFFIX: 7001 HEALTH

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		10008.47
10-31	DEPOSIT DIVIDEND	1.28	10009.75





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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	10/01/2024	10/31/2024	2 OF 5

AUTHORIZED SIGNER : CAROL E DAVIES
AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
10/01/24 THROUGH 10/31/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 9.75

SUFFIX: 7002 MEMBERSHIP BASIC SAVINGS

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		13750.83
10-31 DEPOSIT DIVIDEND	1.75	13752.58

AUTHORIZED SIGNER : CAROL E DAVIES
AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
10/01/24 THROUGH 10/31/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 2.58

SUFFIX: 7003 RENT SAVINGS

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		11632.37
10-04 DEPOSIT CHECK	1971.00	13603.37
10-08 DEPOSIT CHECK	4332.00	17935.37
10-10 WITHDRAWAL TRANSFER ONLINE TRANSFER	-2353.24	15582.13
10/10/2024 10:17 620587: WATER SEWER TRASH SEP S 8000		
10-15 DEPOSIT CHECK	400.00	15982.13
10-15 DEPOSIT CHECK	1300.00	17282.13
10-16 DEPOSIT CHECK	900.00	18182.13
10-21 DEPOSIT CHECK	3850.00	22032.13
10-22 WITHDRAWAL TRANSFER ONLINE TRANSFER	-3079.04	18953.09
10/21/2024 22:28 762875: POWER BILL FOR SEPTEMBER S 8000		
10-30 DEPOSIT CHECK	400.00	19353.09
10-31 DEPOSIT DIVIDEND	2.15	19355.24

AUTHORIZED SIGNER : CAROL E DAVIES
AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
10/01/24 THROUGH 10/31/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 3.37



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	10/01/2024	10/31/2024	3 OF 5

SUFFIX: 7700 BUSINESS INVESTOR'S MONEY MARKET

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		17427.17
10-03	WITHDRAWAL TRANSFER ONLINE TRANSFER 10/03/2024 18:12 535016: VILLAGE WAGES AND PTAXES SEP 5 S 8000	16514.00
10-04	DEPOSIT CHECK	24246.17
10-05	DEPOSIT TRANSFER ONLINE TRANSFER 10/05/2024 20:53 564450: CORRECT ACCOUNT TO DEPOSIT TO S 7000	27537.84
10-05	WITHDRAWAL TRANSFER ONLINE TRANSFER 10/05/2024 20:53 564452: CORRECT ACCOUNT TO DEPOSIT TO S 7000	19805.67
10-31	DEPOSIT DIVIDEND	19829.75
AUTHORIZED SIGNER : CAROL E DAVIES		
AUTHORIZED SIGNER : LAURA J KADELBACH		
1.45% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD 10/01/24 THROUGH 10/31/24		
Y-T-D DIVIDEND FOR THIS ACCOUNT: 4227.95		

SUFFIX: 8000 FREE BUSINESS CHECKING

BEGINNING BALANCE	5830.46
ENDING BALANCE	2009.98

DATE	DEPOSIT DETAIL	AMOUNT
10-03	DEPOSIT TRANSFER ONLINE TRANSFER 10/03/2024 18:11 535007: COAT PAYROLL AND TAXES SEP S 7000	2829.14
10-03	DEPOSIT TRANSFER ONLINE TRANSFER 10/03/2024 18:12 535016: VILLAGE WAGES AND PTAXES SEP 5 S 7700	913.17
10-04	DEPOSIT CHECK	250.00
10-05	DEPOSIT TRANSFER ONLINE TRANSFER 10/05/2024 20:58 564472: CAROL SEP+JES+BILL+VIY MILEAGE S 7000	6785.47
10-08	DEPOSIT CHECK	5065.00
10-09	DEPOSIT ACH STRIPE TRANSFER	23.97
10-10	DEPOSIT ACH STRIPE TRANSFER	2524.30
10-10	DEPOSIT TRANSFER ONLINE TRANSFER 10/10/2024 10:17 620587: WATER SEWER TRASH SEP S 7003	2353.24
10-15	DEPOSIT CHECK	25.00
10-16	DEPOSIT CHECK	1500.00
10-16	DEPOSIT CHECK	50023.00
10-18	DEPOSIT ACH STRIPE TRANSFER	497.03



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ACCOUNT NUMBER	FROM	TO	PAGE
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DEPOSIT DETAIL (Continued)

DATE		AMOUNT
10-22	DEPOSIT TRANSFER ONLINE TRANSFER 10/21/2024 22:28 762875: POWER BILL FOR SEPTEMBER S 7003	3079.04
10-29	DEPOSIT ACH STRIPE TRANSFER	48.25
10-30	DEPOSIT CHECK	31.98
10-31	DEPOSIT ACH LINN-BENTON HOUS HAP_PYMT	93.00
	TOTAL:	76041.59

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
129	10-25	3079.04	1442	10-16	510.85
133*	10-07	6459.18	1443	10-15	1842.39
1432*	10-17	304.38	1445*	10-24	1194.93
1437*	10-09	2430.00	1447*	10-21	50000.00
1438	10-01	870.00	1448	10-25	1800.00
1439	10-03	91.79	1449	10-29	1919.04
1440	10-03	125.96	1450	10-28	230.00
1441	10-09	108.54	1451	10-29	38.85
	TOTAL:			TOTAL:	71,004.95

MISC DEDUCTIONS / FEES

DATE		AMOUNT
10-01	WITHDRAWAL FEE TEMPORARY CHECKS FEE	-4.00
10-02	WITHDRAWAL FEE ACCOUNT RESEARCH FEE	-25.00
10-04	WITHDRAWAL ACH INTUIT 40868865 PAYROLL	-1345.85
10-04	WITHDRAWAL ACH INTUIT 40868865 PAYROLL	-1286.82
10-04	WITHDRAWAL POS MOREINK 99923387 ALBANY OR	-190.00
10-04	WITHDRAWAL SQ *AT HOME PROPERTIES CORVALLIS OR 99999999	-55.00
10-10	WITHDRAWAL ACH HARLANDCLARKE-LI CHK ORDER	-25.55
10-11	WITHDRAWAL ACH STRIPE TRANSFER	-13.00
10-13	WITHDRAWAL MAILCHIMP 678-9990141 GA 99999999	-26.50
10-15	WITHDRAWAL ACH IRS USATAXPYMT	-1266.83
10-16	WITHDRAWAL ACH OR REVENUE DEPT TAXPAYMENT	-378.69
10-17	WITHDRAWAL ACH VESTWELL ACH TRAN	-17.60
10-17	WITHDRAWAL POS COSTCO WHSE #0682 99068214 ALBANY OR	-373.70
10-18	WITHDRAWAL ACH INTUIT 41775994 PAYROLL	-1521.35
10-18	WITHDRAWAL ACH INTUIT 41775994 PAYROLL	-1181.50
10-20	WITHDRAWAL INTUIT *QBOOKS PAYROLL CL.INTUIT.COM CA 99999999	-62.00
10-25	WITHDRAWAL POS COSTCO WHSE #0682 99068214 ALBANY OR	-151.90
10-25	WITHDRAWAL AMAZON MKTPL*RG17548P3 AMZN.COM/BILL WA	-333.50
10-30	WITHDRAWAL ACH VESTWELL ACH TRAN	-15.28
10-31	WITHDRAWAL ACH OR REVENUE DEPT TAXPAYMENT	-583.05
	TOTAL:	-8857.12



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	10/01/2024	10/31/2024	5 OF 5

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH
 Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00

SUFFIX: 8001 COAT CHECKING

BEGINNING BALANCE 1340.00
ENDING BALANCE 1340.00

DEPOSIT DETAIL

DATE	AMOUNT
	TOTAL: 0.00

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
					TOTAL: 0.00

MISC DEDUCTIONS / FEES

DATE	AMOUNT
	TOTAL: 0.00

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH
 Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00

SUMMARY FOR 2024

IRA YTD DIVIDEND	OTHER YTD DIVIDEND	TOTAL YTD DIVIDEND	YTD FED WITHHOLDING	YTD STATE WITHHOLDING	TOTAL YTD FORFEITURES
0.00	4276.44	4276.44	0.00	0.00	0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	05/03/2019	10/01/2024 - 10/31/2024	31

Balance information

Average balance for period: 16618.56

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Checks Cleared	16	0.20 each over 100	0.00
Business Checks Deposit	11	0.20 each over 100	0.00
Business Cash Deposit	0		0.00
Service Charges this Period			0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	09/25/2024	10/01/2024 - 10/31/2024	31

Balance information

Average balance for period: 1340.00

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Cash Deposit	0		0.00
Business Checks Cleared	0		0.00
Business Checks Deposit	0		0.00
Service Charges this Period			0.00

oz 0
 CREATING HOUSING COALITION
 PO BOX 892
 ALBANY OR 97321-0329

68112



STATEMENT OF ACCOUNT	ACCOUNT NUMBER	FROM	TO	PAGE	CURRENT MEMBER BENEFIT
	██████████	11/01/2024	11/30/2024	1 OF 5	BUSINESS

SUFFIX: 7000 COAT

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		31517.57
11-04	WITHDRAWAL TRANSFER OVERDRAFT TRANSFER S 8000	-5947.01	25570.56
11-05	WITHDRAWAL TRANSFER OVERDRAFT TRANSFER S 8000	-2840.63	22729.93
11-05	DEPOSIT CHECK	4045.24	26775.17
11-05	DEPOSIT CHECK	7732.17	34507.34
11-12	WITHDRAWAL TRANSFER ONLINE TRANSFER 11/12/2024 15:09 63096: MILEAGE+ CAROL CONTRACTOR + SAIF S 8000	-6832.94	27674.40
11-17	WITHDRAWAL TRANSFER ONLINE TRANSFER 11/16/2024 23:37 124575: CAROLS BILL S 8000	-6250.00	21424.40
11-30	DEPOSIT DIVIDEND	3.29	21427.69

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 11/01/24 THROUGH 11/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 36.08

SUFFIX: 7001 HEALTH

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		10009.75
11-30	DEPOSIT DIVIDEND	1.23	10010.98





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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	11/01/2024	11/30/2024	2 OF 5

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 11/01/24 THROUGH 11/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 10.98

SUFFIX: 7002 MEMBERSHIP BASIC SAVINGS

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		13752.58
11-30 DEPOSIT DIVIDEND	1.70	13754.28

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 11/01/24 THROUGH 11/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 4.28

SUFFIX: 7003 RENT SAVINGS

DATE	AMOUNT	BALANCE
BEGINNING BALANCE		19355.24
11-01 DEPOSIT CHECK	500.00	19855.24
11-05 DEPOSIT CHECK	3150.00	23005.24
11-06 DEPOSIT CHECK	1707.00	24712.24
11-12 DEPOSIT CHECK	2225.00	26937.24
11-12 WITHDRAWAL TRANSFER ONLINE TRANSFER 11/12/2024 15:08 63072: UTILITIES + SAIF + VL BONUS S 8000	-3965.57	22971.67
11-17 WITHDRAWAL TRANSFER ONLINE TRANSFER 11/16/2024 23:35 124569: INSURANCE PAYMENT S 8000	-1919.03	21052.64
11-17 WITHDRAWAL TRANSFER ONLINE TRANSFER 11/16/2024 23:36 124571: AXIS ELECTRIC - GREENHOUSE S 8000	-3849.65	17202.99
11-19 DEPOSIT CHECK	500.00	17702.99
11-30 DEPOSIT DIVIDEND	2.52	17705.51

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

0.15% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD
 11/01/24 THROUGH 11/30/24

Y-T-D DIVIDEND FOR THIS ACCOUNT: 5.89



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	11/01/2024	11/30/2024	3 OF 5

SUFFIX: 7700 BUSINESS INVESTOR'S MONEY MARKET

DATE		AMOUNT	BALANCE
	BEGINNING BALANCE		19829.75
11-05	DEPOSIT CHECK	3291.67	23121.42
11-06	WITHDRAWAL TRANSFER ONLINE TRANSFER 11/05/2024 23:12 981292: S 8000	-7000.00	16121.42
11-30	DEPOSIT DIVIDEND	19.94	16141.36
	AUTHORIZED SIGNER : CAROL E DAVIES		
	AUTHORIZED SIGNER : LAURA J KADELBACH		
	1.45% WAS THE ANNUAL PERCENTAGE YIELD EARNED ON THIS ACCOUNT FOR THE PERIOD 11/01/24 THROUGH 11/30/24		
	Y-T-D DIVIDEND FOR THIS ACCOUNT:	4247.89	

SUFFIX: 8000 FREE BUSINESS CHECKING

BEGINNING BALANCE	2009.98
ENDING BALANCE	8639.88

DEPOSIT DETAIL		AMOUNT
DATE		
11-04	DEPOSIT TRANSFER OVERDRAFT TRANSFER S 7000	5947.01
11-05	DEPOSIT TRANSFER OVERDRAFT TRANSFER S 7000	2840.63
11-05	DEPOSIT CHECK	200.00
11-06	DEPOSIT TRANSFER ONLINE TRANSFER 11/05/2024 23:12 981292: S 7700	7000.00
11-12	DEPOSIT ACH STRIPE TRANSFER	10.97
11-12	DEPOSIT CHECK	75.00
11-12	DEPOSIT TRANSFER ONLINE TRANSFER 11/12/2024 15:08 63072: UTILITIES + SAIF + VL BONUS S 7003	3965.57
11-12	DEPOSIT TRANSFER ONLINE TRANSFER 11/12/2024 15:09 63096: MILEAGE+ CAROL CONTRACTOR + SAIF S 7000	6832.94
11-13	DEPOSIT ACH STRIPE TRANSFER	460.92
11-14	DEPOSIT ACH LINN-BENTON HOUS HAP_PYMT	133.00
11-17	DEPOSIT TRANSFER ONLINE TRANSFER 11/16/2024 23:35 124569: INSURANCE PAYMENT S 7003	1919.03
11-17	DEPOSIT TRANSFER ONLINE TRANSFER 11/16/2024 23:36 124571: AXIS ELECTRIC - GREENHOUSE S 7003	3849.65
11-17	DEPOSIT TRANSFER ONLINE TRANSFER 11/16/2024 23:37 124575: CAROLS BILL S 7000	6250.00
11-19	DEPOSIT ACH STRIPE TRANSFER	47.99
11-19	DEPOSIT CHECK	500.00
11-20	DEPOSIT ACH STRIPE TRANSFER	49.64
11-21	DEPOSIT ACH PAYPAL TRANSFER	510.12
11-22	DEPOSIT ACH STRIPE TRANSFER	297.86
11-25	DEPOSIT CHECK	1498.00



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	11/01/2024	11/30/2024	4 OF 5

DEPOSIT DETAIL (Continued)

DATE		AMOUNT
11-27	DEPOSIT ACH STRIPE TRANSFER	48.25
11-29	DEPOSIT ACH LINN-BENTON HOUS HAP_PYMT	93.00
	TOTAL:	42529.58

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
1452	11-04	7951.00	1460*	11-14	1819.67
1453	11-08	2500.00	1461	11-15	219.31
1454	11-08	335.88	1462	11-19	6250.00
1455	11-15	67.42	1463	11-21	1919.03
1456	11-08	145.39	1464	11-20	3849.65
1457	11-07	151.42	1465	11-26	50.00
1458	11-07	117.65			
			TOTAL:		25,376.42

MISC DEDUCTIONS / FEES

DATE		AMOUNT
11-03	WITHDRAWAL VIDEOEFF.COM HTTPSVIDEOEFF CA NV5IPOJM	-5.99
11-05	WITHDRAWAL ACH INTUIT 43462628 PAYROLL	-1507.32
11-05	WITHDRAWAL ACH INTUIT 43462628 PAYROLL	-1333.31
11-08	WITHDRAWAL ACH VESTWELL ACH TRAN	-17.42
11-10	WITHDRAWAL AMAZON.COM*GB9927C33 AMZN.COM/BILL WA	-76.40
11-12	WITHDRAWAL MAILCHIMP 678-9990141 GA 99999999	-26.50
11-13	WITHDRAWAL ACH STRIPE TRANSFER	-75.70
11-13	WITHDRAWAL ACH INTUIT 44104803 PAYROLL	-192.46
11-15	WITHDRAWAL ACH IRS USATAXPYMT	-1550.84
11-15	WITHDRAWAL ACH OR REVENUE DEPT TAXPAYMENT	-448.57
11-15	WITHDRAWAL ACH PACIFIC POWER PAYMENT - 1459	-1863.53
11-19	WITHDRAWAL VIDEOEFF.COM CA NV5IPOJM	-5.99
11-20	WITHDRAWAL ACH INTUIT 44759158 PAYROLL	-1109.06
11-20	WITHDRAWAL ACH INTUIT 44759158 PAYROLL	-158.98
11-20	WITHDRAWAL ACH INTUIT 44759158 PAYROLL	-980.12
11-21	WITHDRAWAL INTUIT *QBOOKS PAYROLL CL.INTUIT.COM CA 99999999	-68.00
11-22	WITHDRAWAL MID-WILLIAMETTE FAMILY 541-926-4488 OR 03825525	-828.00
11-27	WITHDRAWAL ACH VESTWELL ACH TRAN	-22.46
11-27	WITHDRAWAL POS STAPLES 0829 08159786 ALBANY OR	-30.25
11-29	WITHDRAWAL AMAZON MKTPL*Z33NK4X12 AMZN.COM/BILL WA	-222.36
	TOTAL:	-10523.26

AUTHORIZED SIGNER : CAROL E DAVIES
 AUTHORIZED SIGNER : LAURA J KADELBACH

Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00



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ACCOUNT NUMBER	FROM	TO	PAGE
[REDACTED]	11/01/2024	11/30/2024	5 OF 5

SUFFIX: 8001 COAT CHECKING

BEGINNING BALANCE 1340.00
ENDING BALANCE 1340.00

DEPOSIT DETAIL

DATE	AMOUNT
	TOTAL: 0.00

CHECKS CLEARED

NO.	DATE	AMOUNT	NO.	DATE	AMOUNT
					TOTAL: 0.00

MISC DEDUCTIONS / FEES

DATE	AMOUNT
	TOTAL: 0.00

AUTHORIZED SIGNER : CAROL E DAVIES
AUTHORIZED SIGNER : LAURA J KADELBACH

Y-T-D DIVIDEND FOR THIS ACCOUNT: 0.00

SUMMARY FOR 2024

IRA YTD DIVIDEND	OTHER YTD DIVIDEND	TOTAL YTD DIVIDEND	YTD FED WITHHOLDING	YTD STATE WITHHOLDING	TOTAL YTD FORFEITURES
0.00	4305.12	4305.12	0.00	0.00	0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	05/03/2019	11/01/2024 - 11/30/2024	30

Balance information

Average balance for period: 8201.73

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Checks Cleared	14	0.20 each over 100	0.00
Business Checks Deposit	7	0.20 each over 100	0.00
Business Cash Deposit	0		0.00
Service Charges this Period			0.00



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ACCOUNT ANALYSIS STATEMENT

Creating Housing Coalition

Account Number	Date opened	Analysis period	Days
██████████	09/25/2024	11/01/2024 - 11/30/2024	30

Balance information

Average balance for period: 1340.00

Service charge summary

Service charges this period: 0.00

Service Analysis Details

Description	Usage	Rate	Charge
Business Cash Deposit	0		0.00
Business Checks Cleared	0		0.00
Business Checks Deposit	0		0.00
Service Charges this Period			0.00

Statement of Activity by Class

January - October, 2024

	1-General Fund	2-Hub City Program	3-COAT Program	4-Fundraising	5-Building Fund	Not Specified	TOTAL
REVENUE							
42100 Rental Income		27,067.50					27,067.50
43400 Direct Public Support							0.00
43440 Gifts in Kind - Goods					61,010.97		61,010.97
43450 Individ, Business Contributions	16,459.84	11,135.00	120.00	393,179.48	241,300.00		662,194.32
Total 43400 Direct Public Support	16,459.84	11,135.00	120.00	393,179.48	302,310.97		723,205.29
44800 Grants		29,625.03	124,395.03		1,065,294.02		1,219,314.08
45000 Investments							0.00
45030 Interest-Savings, Short-term CD	3,846.59	30.02	14.40				3,891.01
Total 45000 Investments	3,846.59	30.02	14.40				3,891.01
Unapplied Cash Payment Revenue						0.00	0.00
Total Revenue	20,306.43	67,857.55	124,529.43	393,179.48	1,367,604.99	0.00	1,973,477.88
GROSS PROFIT	20,306.43	67,857.55	124,529.43	393,179.48	1,367,604.99	0.00	1,973,477.88
EXPENDITURES							
60900 Business Expenses							0.00
60920 Filing Fees	150.00						150.00
Total 60900 Business Expenses	150.00						150.00
62100 Contract Services							0.00
62110 Accounting Fees	1,800.00						1,800.00
62140 Legal & Professional Consulting	206.50	230.00					436.50
62150 Contract Labor & Professional S		870.00	62,655.92				63,525.92
62160 Website Dev & Maintenance	455.00						455.00

	1-General Fund	2-Hub City Program	3-COAT Program	4-Fundraising	5-Building Fund	Not Specified	TOTAL
62170 Auto Repairs & Maintenance			1,755.98				1,755.98
Total 62100 Contract Services	2,461.50	1,100.00	64,411.90				67,973.40
63000 COAT OUTREACH							0.00
63100 Lodging			550.00				550.00
63200 COAT Supplies			11,578.04				11,578.04
Total 63000 COAT OUTREACH			12,128.04				12,128.04
64000 VILLAGE OPERATIONS							0.00
64400 Furniture and Appliances					15,921.10		15,921.10
64500 Landscape Expenses					372.55		372.55
Total 64000 VILLAGE OPERATIONS					16,293.65		16,293.65
65000 OPERATIONS							0.00
65020 Postage, Mailing Service	216.00						216.00
65030 Printing and Copying		59.95					59.95
65040 Office Supplies	54.10	38.85	1,058.36				1,151.31
65045 Software Expenses	2,169.40		105.36				2,274.76
65050 Fundraising Expenses				5,830.32			5,830.32
65060 Bank Chgs & Serv Fees	141.25			1,510.09			1,651.34
65070 Advertising	265.00				289.00		554.00
Total 65000 OPERATIONS	2,845.75	98.80	1,163.72	7,340.41	289.00		11,737.68
65100 SUBSCRIPTION CHARGES							0.00
65140 Insurance-General Liability		3,139.47					3,139.47
65155 Insurance Property		8,655.46					8,655.46
65160 Other Costs		24.95					24.95
Total 65100 SUBSCRIPTION CHARGES		11,819.88					11,819.88
66000 PAYROLL EXPENSES							0.00

	1-General Fund	2-Hub City Program	3-COAT Program	4-Fundraising	5-Building Fund	Not Specified	TOTAL
66020 Payroll Taxes		1,032.03	9,593.66			0.00	10,625.69
66030 Peer Support Wages		0.00	48,194.27			0.00	48,194.27
66050 Village Support Wages		10,220.70	0.00			0.00	10,220.70
66070 Paid time off		0.00	0.00				0.00
Taxes (deleted)						0.00	0.00
Wages						0.00	0.00
Total 66000 PAYROLL EXPENSES		11,252.73	57,787.93			0.00	69,040.66
66060 Utilities		5,432.28			4,193.54		9,625.82
68300 Travel and Meetings							0.00
68320 Travel			5,841.24				5,841.24
Total 68300 Travel and Meetings			5,841.24				5,841.24
Reimbursements						0.00	0.00
Unapplied Cash Bill Payment Expenditure						65,000.00	65,000.00
Total Expenditures	5,457.25	29,703.69	141,332.83	7,340.41	20,776.19	65,000.00	269,610.37
NET OPERATING REVENUE	14,849.18	38,153.86	-16,803.40	385,839.07	1,346,828.80	-65,000.00	1,703,867.51
OTHER EXPENDITURES							
80001 Other Miscellaneous Expenditure	0.00	0.00					0.00
80010 Ask CHC	19.00		2,446.46				2,465.46
Total Other Expenditures	19.00	0.00	2,446.46	0.00	0.00	0.00	2,465.46
NET OTHER REVENUE	-19.00	0.00	-2,446.46	0.00	0.00	0.00	-2,465.46
						\$ -	
NET REVENUE	\$14,830.18	\$38,153.86	\$ -19,249.86	\$385,839.07	\$1,346,828.80	65,000.00	\$1,701,402.05

Statement of Financial Position

As of November 30, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
10100 Checking - OSCU - 8000	8,020.33
10110 Checking - COAT - 8001	1,340.00
10150 Savings - OSCU - 7000	21,427.69
10170 Rent Savings - 7003	17,705.51
10180 Membership Savings - OSCU - 7002	13,754.28
10190 Health Savings - OSCU - 7001	10,010.98
10200 Money Market - OSCU - 7700	16,141.36
10300 PayPal	0.00
10320 Stripe	207.16
10350 Bottle Drop	24.97
10400 Petty Cash	-26.96
10999 Journal Entries	0.00
Total Bank Accounts	88,605.32
Accounts Receivable	
11000 Accounts Receivable	-71,784.53
Total Accounts Receivable	-71,784.53
Other Current Assets	
12000 Undeposited Funds	2,350.00
12100 Inventory	145.00
12130 Payroll Corrections	0.00
Total Other Current Assets	2,495.00
Total Current Assets	19,315.79
Fixed Assets	
16000 Construction In Progress	6,083,038.34
Total Fixed Assets	6,083,038.34
TOTAL ASSETS	\$6,102,354.13

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 Accounts Payable	-71,784.53
------------------------	------------

Total Accounts Payable	-71,784.53
-------------------------------	-------------------

Other Current Liabilities

21100 Direct Deposit Liabilities	0.00
----------------------------------	------

23000 Rental Deposits	18,650.00
-----------------------	-----------

24000 Payroll Liabilities	0.00
---------------------------	------

	Total
24100 Federal Liability Taxes (941/943/944)	1,598.79
24200 OR Liability Taxes	929.79
24300 ORESAV	0.00
24500 Creditors Collection Service Inc	369.68
Total 24000 Payroll Liabilities	2,898.26
25100 Short Term Loan - GG	200,000.00
25200 Short Term Loan - PG	348,667.00
25300 Direct Deposit Payable	0.00
25400 Repayment	
25410 Cash Advance Repayment	0.00
Total 25400 Repayment	0.00
Total Other Current Liabilities	570,215.26
Total Current Liabilities	498,430.73
Total Liabilities	498,430.73
Equity	
32000 Unrestricted Net Assets	3,906,440.76
Net Revenue	1,697,482.64
Total Equity	5,603,923.40
TOTAL LIABILITIES AND EQUITY	\$6,102,354.13

STAFF CONFIDENTIALITY AND NON-DISCRIMINATION AGREEMENT

_____ I acknowledge that I am responsible for maintaining the confidentiality of information relating to guests, volunteers, or staff members. I will not share any personal or identifying information of anyone I interact with on shift unless related to an immediate health or safety concern.

_____ I will not engage in discrimination or harassment in any programs, activities or employment based on race, color, sex, sexual preference, gender or gender identity, marital or parental status, religion, national origin, age, mental or physical disability, economic status, or veteran status. I will treat all individuals I encounter with dignity, respect, empathy, and compassion.

_____ I have reviewed the Safety Plan and Accident Reporting protocol.

Signed _____

Printed Name _____

		CHC Board Members	
Betsy Gordon (acting)	CHC	President	betsy.gordon@creatinghousing.org
Betsy Gordon	CHC	Vice President	betsy.gordon@creatinghousing.org
Laura Kadelbach	CHC	Secretary	laura.kadelbach@creatinghousing.org
Jenny Brausch	CHC	Treasurer	jenny.brausch@creatinghousing.org
Rob Dibble	CHC	Board Member	rob.dibble@creatinghousing.org
Gary Goby	CHC	Board Member	gary.goby@gmail.com
David Wills	CHC	Board Member	david.wills@creatinghousing.org
Bill Root	CHC	Board Member	bill.root@creatinghousing.org



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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): CHANCE _____

Contact Person: Jennifer Thelander _____ Email: jthelander@chancerecovery.org _____

Mailing Address: PO Box 1256 Albany, OR 97321 _____

Phone #: (541)791-3411 _____ Agency website: www.chancerecovery.org _____

UEI #*: WMKDHXSM2YS5 _____ EIN: 20-3295927 _____

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

Organization Mission Statement:

Our mission is to assist individuals within our community who have mental health and / or substance abuse related issues, and who are seeking recovery to effectively implement positive change by providing support, guidance and the necessary resources to facilitate the development of life skills.

CHANCE integrates short-term goals with long-term goals so individuals have a better chance of becoming productive members of our community. Our goal is to demonstrate our commitment by applying spiritual values.

2. Proposal Summary

Activity/Program Name: 2nd CHANCE Shelter Data Administrator

Activity Location: 2nd CHANCE Shelter, 1100 Jackson St SE, Albany, OR 97322

Proposal Summary: *Provide a summary of the proposed activity and anticipated outcomes.*

CHANCE seeks CDBG funding to hire a Data Administrator for 2nd CHANCE Shelter. This position will play a pivotal role in ensuring that our data collection and reporting support our work and improve collaboration with community stakeholders.

2nd CHANCE Shelter works alongside several community partners to provide wraparound support for individuals experiencing homelessness, substance use disorder, and/or mental health, offering essential services such as emergency shelter, meals, case management, peer support, and access to life saving resources. It also functions as a catch-all for individuals when other social services fail. Improved data collection and training would enable better tracking, resource allocation, and collaboration with mental health and other service providers.

Additionally, many Shelter staff are longtime shelter residents who, thanks to CHANCE's support, have transitioned toward self-sufficiency. They are in recovery and able to provide quality peer support, but often lack the professional training necessary to ensure quality documentation. The Data Administrator will play an important role in strengthening this



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workforce by providing on-the-job training that sees staff developing valuable skills, empowering them to be successful in their current positions at the Shelter and build their professional toolkits for employment beyond the Shelter.

Through this project, we expect to see reductions in data errors, an increase in reporting activities that may otherwise go undocumented, stronger community collaboration, improved competency in data entry and documentation among Shelter staff, and better service availability for those in need. These improvements can help the individuals at our shelter accelerate their journey to independence and free up capacity for the shelter to serve even more individuals in need.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING RQUESTED:		
CDBG Funding Request	\$	52,949.60
Leveraged Funds/Resources	\$	0
Total Activity Budget	\$	52,949.60



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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.
 - 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.

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

Currently, 2nd CHANCE Shelter relies on overburdened staff members to complete peer documentation and reporting. There is also only one staff member managing both HMIS data tracking and the onboarding and training of new staff on documentation and this person also manages all Shelter operations. This often results in inconsistent data entry and challenges in sharing data with community partners such as law enforcement, hospitals, and other service providers. These gaps hinder our ability to track outcomes, secure funding, and coordinate with other organizations to address the complex needs of our peers. Hiring a Data Administrator will bridge these gaps, ensuring data integrity, compliance, the ability to make data-driven decisions, and creating data reports that are available to community partners.

Increasingly, the Shelter is seeing a rise in peers with significant mental health needs due to the unavailability of adequate mental health services. This places additional strain on shelter staff, who lack formal training in mental health crisis management. With no alternative options for these individuals, the shelter is forced to address their needs, often without sufficient support. With Shelter staff spending increased time performing routine de-escalation, administering lifesaving measures such as NARCAN, working alongside community partners in crisis situations, and transporting peers to hospitals or detox centers, they may be underprepared to provide complete documentation. Having a Data Administrator will assist Shelter staff in learning what activities are critical to record and create systems for them to be able to complete important and reliable documentation.

Staff members at 2nd CHANCE Shelter are often individuals who reside at the Shelter and are working to rebuild their lives. The Data Administrator will provide quality training for Shelter staff, tailored to their unique needs, and recognizing their individual challenges. Through this mentorship, we anticipate that they will gain technical skills and experience that will be transferrable to their next employment opportunity and encourage them to seek the next professional step beyond the Shelter, expanding their journey toward self-sufficiency.



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

Using data to clearly document and quantify the population served and the challenges faced, particularly with the growing number of peers experiencing mental health crises, will enable CHANCE, 2nd CHANCE Shelter, and community partners to take a more proactive rather than reactive approach to support and the distribution of resources. The Data Administrator will enhance the Shelter's ability to track service demand, unmet needs, and the impact of limited mental health resources on both peers and staff. Through this role we expect to be able to:

- **Highlight Service Disparities:** By documenting demographics, service usage, and crisis incidents, the Shelter can provide evidence of unmet mental health needs and the reliance on 2nd CHANCE as a fallback option.
- **Support Advocacy and Funding Proposals:** Detailed data offers information to advocate for funding and resources from local, state, and federal sources, as well as individual and corporate donors.
- **Strengthen Community Partnerships:** Data sharing with partners such as law enforcement, hospitals, and service pro ensures coordinated responses to systemic issues, reducing duplicative efforts and improving support for peers.

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

- Benefits low/moderate income individuals or households;
 Addresses the prevention or elimination of slums or blight; or
 Meets a particularly urgent community development need (only used for major disasters).

4. 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.

This project promotes inclusiveness by fostering a supportive environment where all individuals, regardless of their background, will have the opportunity to contribute and learn in whichever way best suits them. Shelter staff, some who have faced systemic barriers, will receive accessible, trauma-informed training so they can grow within their positions. CHANCE offers employment opportunities to people who might otherwise be unable to apply for certain jobs because of past incarcerations or other legal issues. Being able to work at CHANCE can provide them with job experience and income as they are working toward expungement or clearing up legal obstacles.

Collecting and sharing data with community partners aims to better serve marginalized persons, specifically those experiencing substance use disorder, houselessness and/or mental health, identifying gaps in services and inequities while advocating for the needs of underserved populations.

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

There is currently one Spanish speaking staff at 2nd CHANCE Shelter, in addition to a staff who is proficient in American Sign Language. CHANCE also offers translation



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devices at all sites. We do not currently have written program information in Spanish, but do have a Spanish version of our website listing services available.

Benefit to low-income Albany residents

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

600+ individuals or _____ households or _____ businesses
 100% extremely low income (below 30% AMI) _____ % low income (30-50% AMI)
 _____ % moderate income (50-80% AMI) 100% 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: **100% of the population are people experiencing houselessness. Population also includes survivors of domestic violence and their children, the elderly, people with severe disabilities, adults who are illiterate, people living with AIDS, and migrant farmworkers.**

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

We expect to see a dramatic improvement in the way we show up as a community partner. Being able to supply accurate up-to-date data during weekly and monthly community meetings will be a valuable resource for all who serve our shared population. We also anticipate a reduction in data errors, an increase in the documentation of services provided, and better staff proficiency, all within the first year of implementation.

Scope of Work- Readiness to proceed

8. 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)
Hiring/Onboarding: Job posting, interviewing, onboarding.	Emma Deane, Amelia Wyckhuyse	Q1
Database training: Training in AWARDS and HMIS by staff and through trainings provided by database systems. <i>Data Admin will be required to complete AWARDS admin certification course.</i>	Amelia Wyckhuyse, Jennifer Thelander	Q1, Q2
Staff training on data entry: Data Admin will provide training to new staff on how	Amelia Wyckhuyse, Data Admin	Q2-ongoing



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to complete documentation and data entry.		
Database audits: Data Admin will routinely check records for errors, areas of improvement.	Data Admin	Q2-ongoing
Data reports for community partners and meetings. Data Admin will accompany Executive Director, Shelter Director to community meetings to provide information essential to community partners.	Emma Deane, Data Admin	Q2-ongoing
Grant reporting: Data Admin will work with Development Manager to collect data necessary for grant reports.	Jennifer Thelander, Data Admin	Q2-ongoing

Project Feasibility – Readiness to proceed

9. 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.

2nd CHANCE Shelter is well positioned to begin this project immediately. Our administrative staff is available to train the incoming Data Administrator, and we have all the essential tools ready to get started.

10. 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

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

CHANCE has successfully utilized grant funding to expand staffing. Most recently, we received State funding to add four positions to 2nd CHANCE Shelter (Case Manager, Outreach Coordinator, Night Managers). CHANCE received DST funding to add a Crisis Team to 2nd CHANCE Shelter. We also received CDBG funding in 2021 to replace and repair HVAC Equipment.

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

N/A

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

N/A



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

Community partners will not have responsibilities for this project, but they will be impacted by the addition of the Data Administrator. Community partners include but are not limited to: Linn County Mental Health, Linn County Drug and Alcohol, Linn County Sherrif, Albany Police, Samaritan Health Services, IHN, and Department of Human Services.

15. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)?
CHANCE may consider pursuing this project on a part-time basis.

Financial

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

We do not currently have other funding sources for this project. We believe CDBG is the best fit for funding this project because of the number of community members and partners who will benefit from it. We also strongly believe that this project will provide empowerment to people living and working at 2nd CHANCE Shelter, enabling them to grow economically, aligning with CDBG’s goals.

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:	\$52,949.60		
CDBG Funding Requested for Activity:	\$52,949.60		
Total Number of People/Households Served:	600		
Total Cost per Person/Household:	\$88.24		
Total CDBG Cost per Person/Unit	\$88.24		
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal:			
State:			
Local:			
Donations/Private:			
Grants:			
Loans:			
Activity Budget Detail (Non-Development Activities)			



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Specific Cost <i>Item/Description</i>	CDBG Amount Requested	Other Funds Amount	Total Amount <i>CDBG + Other Sources</i>
1 FTE Data Administrator including taxes and benefits.	\$48,136.00	\$0	\$48,136.00
Administrative costs supporting the FTE	\$4,813.60	\$0	\$4,813.60
Total	\$52,949.60	\$0	\$52,949.60



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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: TBD Title: Database Administrator FTE on This Project: 1.0	<ul style="list-style-type: none"> • Ideal candidate will have experience with database management • CHANCE will provide enrollment in training program for AWARDS database
Name: Emma Deane Title: Executive Director FTE on This Project: .1	<ul style="list-style-type: none"> • 9 years' experience in shelter work • Skilled in contract and grant management • Experienced in community partnerships, able to mentor Database Administrator on needs of data collection within community partnerships
Name: Amelia Wyckhuysen Title: Operations Manager FTE on This Project: .1	<ul style="list-style-type: none"> • 9 years' experience in shelter work • Skilled in contract and grant management • Currently managing data collection and training (HMIS) for 2nd CHANCE Shelter, able to train Database Administrator
Name: Jennifer Thelander Title: Development Manager FTE on This Project: .1	<ul style="list-style-type: none"> • 11 years' experience in grant management • Currently managing data collection and training (AWARDS) for CHANCE, able to train Database Administrator

AMELIA C. WYCKHUYSE

34353 Oakville Rd. Albany, Oregon, 97321
Cell: (541) 981-1596 E- mail: acb.wyckhuyse@gmail.com

Peer Support Director

I am currently working as the Deputy Director of 2nd CHANCE Shelter Program, and I love working in this program, it has given me the unique opportunity to see what happens in people's lives when housing is viewed as an essential need and the transformative process that happens when a person is met with a hub style of support and services. I am seeking to use all of my knowledge, experience, and skills to help further develop how we support the staff serving our peers as well as mature and refine the both our peer support staff as well as their skill set. I hope to develop our peer support program into one that is sought after by clients seeking services, future employees seeking a life-long career, community partners seeking to collaborate, and our community seeking a leaders to support of effective change.

Core Competencies

- Accountable Leadership
- Contract Experience
- Resource/Service Coordination
- Communication Skills
- Excellent Stewardship
- Mental Agility/ Flexibility
- Supervision/ Team Building
- Strategic thinker
- Training facilitation/ develop.
- Creative Problem Solver

Professional Experience

C.H.A.N.C.E. / Albany, OR

(July2023-Present)

Deputy Director of 2nd CHANCE Homeless Shelter

(2023-2024)

Provide management and guidance along side Shelter Director to carry out day to day Operations, Oversee Kitchen Manager, make sure all data is being collected and re-Ported, recruit, interview and hire new staff, as well as schedule training and shifts.

C.H.A.N.C.E. / Albany, OR

(Sep 2015 – Dec 2021)

Director of 2nd CHANCE Homeless Shelter

(2021)

Provide management and guidance for a team of employees who carry out the day-to-day operations of the shelter. Outlining, planning, and implementing clean up and recovery projects at the shelter. Identifying, acquiring, and utilizing funding for all shelter resources, operations, staffing wages, supplies, programs and services. Creating working budgets for all of the shelter's financial needs. Writing comprehensive grants and programs to meet the unique needs of the shelter program and its residents.

Role on the Management Team

(2018-2021)

Provide guidance and support to staff and management. Provide direct support to Executive Director on projects. Ability to make informed decisions and discern complex issues as they arise when the Executive Director is unavailable. Entrusted with making decisions about financial resources used to support the peers we serve. Travel to and direct support of all C.H.A.N.C.E. locations, including staff training, process development, community relations efforts, resource coordination, conflict management, supervision and staff appreciation efforts. Helped to develop processes for how the residents of the C.H.A.N.C.E. Lebanon house are supported in their personal recovery plans. Flexible and fluid development of Emergency hotel and COVID-19 Response program processes.

Peer Support Manager and Trainer**(2018-2020)**

Member of the management team. Responsible for the Peer Support/ Mentor Program. Develop and facilitate Peer Support Training Program for Adult Addictions and Mental Health Peer Support. Supervise teams of Certified Peer Support Workers across Tri-county region, support PSS staff to manage an appropriate balance between work life and personal life, providing direct support around issues of chronic fatigue, burn out, and maintaining healthy mental health in the face of personal struggles. Provides ongoing training and development of C.H.A.N.C.E.'s Peer Support Workforce. Works with Executive Director to maintain and develop Peer Support Contracts with outside agencies, responsible for invoicing for contracts and program development. Working directly with E.D. to develop and manage the peer support budget. Handling staff issues involving ethical decision-making models, consulting with appropriate credentials boards to make sure services are delivered appropriately. Working with outside agencies to provide referral portal training and technical assistance in order to maintain the safety and fidelity of appropriate record keeping. Speak publicly as a representative of C.H.A.N.C.E. about the importance of peer delivered services, opportunities to integrate peer service into many systems of care, and what our agency is currently doing in the field of Peer Support. Develop and deliver policies as they relate to peer support.

Resource & Activities Coordinator**(2016-2018)**

Responsible for planning and coordinating social, leisure, recreational and educational activities, special events, and opportunities for peers, clients, and staff. Work closely with the Executive Director. Coordinate available resources within our community and agency to best support the recovery and development of positive life skills in our recovery community. Responsible for the planning and development of our Annual Fundraiser Bridges to Recovery. This involves coordinating many vendors, community partners, resources, staff, and volunteers. Developing and implementing a complex fundraising and advertising campaign, maintaining multiple budgets, and orchestrating a complicated project with many moving parts.

Support Staff/ Weekend**(Sep 2015- 2016)**

Provide peer support to individual's seeking services. Maintain a clean, safe and sober environment. Handle crisis and deescalate situations. Provide Urinalysis drug screening and breathalyzer testing.

God Gear Inc. / Albany, OR**(Jan 2015 – July 2017)****House Manager**

One on one mentoring, peer support specialist, schedule interviews and weekly house meetings. Manage a core group of staff and volunteers, responsible for maintaining house rules, policy and procedure and administer disciplinary action when required. Accountable for house ledgers and records and administers UA's and breathalyzers.

Education

- **West Albany High School** **Graduated Class of 1999**
Lettered as a Statistician for the West Albany Bulldogs wrestling team 1995-1999, Accounting, Business & Marketing, Leadership, Office Assistant.
- **Linn- Benton Community College & Oregon State University** **2007-2012**
Dual enrolled student earned enough credits for Associate of Arts Oregon Transfer degree, but was not finished with bachelor's degree in sociology, so did not graduate. See enclosed transcripts.
- **Work Related Education:**
 - Certified Recovery Mentor expires 6/3/2022

- Peerpocalypse July 2020 10.5 CEU's: Peer support for peer support, harm reduction, peer telehealth, agents of change, dismantling racism, standing as survivors, health and wellness needs of people with MH.
- MAAPPs: Ethics & Boundaries 3CEU, Medication Assisted Treatment 3 CEU, Peer Supervision 6 CEU, Motivational Interviewing for Co-Occurring 3 CEU
- Peerpocalypse May 2019 9 CEU's: Taming Trauma, Support under fire, Transcending the basics
- PeerZone Facilitator Training Oct. 2018
- Fred Pryor Basic Supervision 6 CEU December 2017
- Oral Health Training 3-hour September 2017
- Peerpocalypse April 2017 7.5 CEU; Creating an imprint, wellness and recovery planning "wrap" plans, Dual Diagnosis Anonymous, Art, Jive & Mo'
- Project Able Peer Support Specialist Training 40 Hours December 2014

Emma Deane

(541) 730.2249 | emmadeanel428@gmailcom

Experience:

Albany Helping Hands Homeless Shelter, Albany

Executive Director I February 2020 to September 2022

Responsible for overseeing the administration, programs and strategic planning of the organization. Create and implement shelter programs, community outreach; and committee involvement. Develop and deploy policies for employees and supervise staff and their workflow. Responsible for effective administration of daily operations. Work with community agencies and vendors on the creation of contracts and agreements. Responsible for the enhancement of the organization's image by being active and visible within the community, working closely with community partners and information sharing. Serves as the organization's primary spokesperson to the media and the general public. Regularly attends and participates in community meetings. Assists in fundraising and developing additional revenues necessary to support the organization's mission. Responsible for approval of all outgoing financial transactions, with Board approval, as needed. Provide oversight of financial office and report to Board of Directors. Operates within the approved budget, ensures maximum resource utilization and maintenance of the organization.

C.H.A.N.C.E., Lebanon

Case Manager/Office Manager I November 2018 to August 2019

Case manage CIIANCE's transitional house, lead weekly house meetings, meet with residents regularly to provide resources and peer support, follow treatment plans, set goals and monitor progress, conduct intake assessments, support local police departments with mental health and addictions crisis situations, administer weekly medication counts and urine analysis, attend weekly staff meetings, assist those who call, email or come into the drop-in center by offering peer support, resources, and help with assistance request forms, attend weekly staffing meetings.

Albany Helping Hands Homeless Shelter Albany

Guest Advocacy Coordinator I November 2017 to October 2018

Intensive long term case management for 100+ individuals with co-occurring disorders, conduct intake assessments, work with guests to create goals/objectives and track short and long term progress, connect guest with outside agencies for needed additional resources, daily crisis management, de-escalation and implementation of coping skills, collaborate and build community relationships to help meet guest's needs, provide support to executive staff, attend daily all-staff meetings, strategize placement for guests, conduct urine analysis and breathalyzers, retain case notes, create case action plans for those struggling with addiction and mental health crisis.

The Salvation Army, Lighthouse Shelter (transitional), Salem Mental Health

Health Case Manager, QMHA I November 2016 to June 2017

Case management of 30 to 70 individuals with co-occurring disorders, intake assessment, create case action plans, advocate for clients, maintain case notes and confidentially, implement DBT classes, collaborate with drug/alcohol staff mentor and outside agencies (detox, drug/alcohol treatment, mental health providers, housing networks, parole and probation, emergency responders, law enforcement, social services), adhere to HIPAA guidelines.

**Trillium Family Services, Children's Farm Home, Corvallis Skills
Trainer, QMEA | March 2015 to November 2016**

Provide supervision and trauma informed care and assist with crisis management and interventions, complete shift notes, tack clients' behavior/skill deficits/growth, attend sanctuary training and apply those principles, coach clients daily on skills building using Dialectical Behavior Therapy and Collaborative Problem Solving.

**Personalized Independence, Corvallis | Linn County Developmental Disabilities Program, Albany
Direct Support Professional | 2010 to 2014**

Provide assistance with personal hygiene, medication administration, nutrition, medical care, behavioral support, record keeping, safety, community integration, vocational and other daily activities both in the home and community for adults experiencing mental health issue, Autism and Intellectual Disability. I Work with parents to help support their children, take children on outings in the community to increase their social skills administer medication and meet with case coordinators to ensure case plans were being carried out.

Certifications & Trainings: Qualified Mental Health Associate, Certified Peer Support Specialist, Adult Mental Health First Aid certified Applied Suicide Intervention Skills Trainer, Dialectical Behavior Therapy, Collaborative Problem Solving Trauma Informed Care, HIPAA, Advanced Physical Training Nonviolent Crisis Intervention, Oregon Intervention System, Bloodborne Pathogens and CPR/First Aid

Education: West Albany High School, high school diploma, 2006

References: Marcia Hamden, Albany Police Department, Police Chief, (425) 471.1443
Jon Phelps, 2.d C.H.A.N.C.E, Shelter Director, (541) 730.7602
Ramiero Leon, Vigilant! Safety Consultant, (541) 990.5517
Will Tucker, Linn County Commissioner, (541) 401.232

Jennifer Thelander

jenniferthelander@gmail.com / 971.990.6991
she/her/hers

Experience

DEVELOPMENT MANAGER, CHANCE; ALBANY, OR - 2023-PRESENT

Research and submit grant applications that support CHANCE's mission; complete all grant reports; maintain grants calendar; attend community meetings; establish individual fundraising program; assist in production of events; establish and manage donor database; curate social media and website; train staff on data collection and reporting that is applicable to grants; provide administrative support; coordinate annual fundraising events.

OUTREACH & ENGAGEMENT MANAGER, PHAME; PORTLAND, OR - 2021-2023

Outreach and recruitment to prospective students; create, maintain, and expand partnerships with disability-serving organizations; act as the first point of contact for prospective students; collect and document data on prospective students; coordinate student and partnership events.

EVENT COORDINATOR, XRAY.FM; PORTLAND, OR - 2019-2020

Led a team in organizing an annual Awards gala that pivoted to a virtual event due to COVID-19; assist in production of concert live streams; introduced & managed peer-to-peer fundraising.

EVENTS/COMMUNICATIONS COORDINATOR, BIG BROTHERS BIG SISTERS; PORTLAND, OR - 2017-2019

Produced year round fundraising events, including galas, multiple peer-to-peer fundraisers and introduced new signature event; maintained donor database; organized, facilitated and documented committee meetings; maintained social media calendar.

Education

PDX COMMUNITY COLLEGE INSTITUTE OF FUNDRAISING & GRANT WRITING
PORTLAND, OR - 2016 - 2017

HUMBOLDT STATE UNIVERSITY - PSYCHOLOGY
ARCATA, CA - 2001 - 2004

Volunteer

DEVELOPMENT DIRECTOR, OUTREACH DIRECTOR, KINETIC UNIVERSE; 2020-PRESENT

Reorganized and professionalized organization after previous board accumulated over \$30,000 in debt and failed to file essential paperwork; secured grants, individual donations and sponsorships, taking the organization out of debt and profitable; trained new board members on best practices for nonprofit management, meeting structure, file organization, budgeting, and other administrative tasks; built a donor database from scratch; assist in planning events, including the Kinetic Grand Championship.

SELF DEFENSE TRAINER, ROSE CITY SELF DEFENSE; PORTLAND, OR; 2016-2020

Taught self defense skills, assertiveness, deescalation, safety planning; trained new volunteers.

DEVELOPMENT DIRECTOR/LOGISTICS ASSISTANT, PDX POP NOW!; PORTLAND, OR; 2012-2018

Managed Development team; created and executed annual plan; logistics, sponsorship, beer garden & street fair; ran Give! Guide campaigns; prepared grant proposals; trained volunteers.

Admin Expenses															
Bank Charges	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 120.00
Dues, Licenses, Subscr	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 1,320.00
Equip Under \$5000	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 4,800.00
Software	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 26,400.00
IT Services	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 44,400.00
Liability Insurance	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 43,200.00
Management Fee	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 168,000.00
Meals/Food	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 3,600.00
Office Supplies	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Other Admin Exp	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,200.00
Postage	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 600.00
Prof Fees Accounting	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 9,600.00
Prof Fees Legal	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 3,600.00
Donations/Public Relati	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Service Adn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Services	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 740.00	\$ 8,880.00
Staff Training	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,200.00
Telephone/Internet	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 14,400.00
Travel/Mileage	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 8,400.00
Seminar/Cont Edu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing/Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Events	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 8,400.00
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Church Depreciation	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 787.00	\$ 9,444.00
Church Utilities	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 9,600.00
Church Maintenance	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 8,400.00
ABY Depreciation	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 1,630.00	\$ 19,560.00
Admin Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint Purch Svc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 1,800.00
Auto Maintenance	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 3,000.00
Auto Gas	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 5,760.00
Auto Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 34,007.00	\$ 408,084.00

Albany Expense															
Lease/Mortgage	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 21,120.00

Total \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 5,120.00 \$ 61,440.00

Newport

Lease/Mortgage	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 60,000.00
Utilities	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Supplies	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 3,600.00
Equipment	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 3,300.00
Peer Assist	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 3,600.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 6,075.00	\$ 72,900.00

Lincoln City

Lease/Mortgage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Voucher	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Grants

IHN-CCO Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Samaritan Respite Bed:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENSES \$ 274,441.63 \$ 258,182.05 \$ 274,441.63 \$ 269,021.77 \$ 274,441.63 \$ 269,021.77 \$ 274,441.63 \$ 274,441.63 \$ 269,021.77 \$ 274,441.63 \$ 274,441.63 \$ 269,021.77 \$ 274,441.63 \$ 269,021.77 \$ 274,441.63 \$ 3,255,360.55

NET INCOME \$ 5,546.73 \$ 28,406.31 \$ 5,546.73 \$ 32,566.59 \$ 12,146.73 \$ 10,966.59 \$ 5,546.73 \$ 12,146.73 \$ 10,966.59 \$ 5,546.73 \$ 17,566.59 \$ 5,546.73 \$ 152,499.77

C.H.A.N.C.E.

Balance Sheet

September 30, 2024

ASSETS

Current Assets

Cash - General Operating WVB	\$	815,847.84	
Cash - Operating Account WVB		1,000.07	
Cash - Payroll Account WVB		918.01	
Cash - Grant Account WVB		65,560.66	
Cash - Savings Account WVB		250.90	
Accounts Receivable		2,518,815.90	
Prepaid Insurance		31,655.31	
		<u> </u>	
Total Current Assets			3,434,048.69

Property and Equipment

Land		55,500.00	
Land Lebanon		125,304.65	
Land Albany		145,275.00	
Buildings - Albany Church		94,500.00	
Buildings - Lebanon House		91,806.00	
Buildings - Albany		1,442,096.48	
Maj Movable Equip Operations		46,626.46	
Vehicles Shared		47,098.00	
A/D - All Assets		(203,041.46)	
Construction in Progress		572,195.39	
		<u> </u>	
Total Property and Equipment			2,417,360.52

Other Assets

Prepaid Rent		4,835.00	
Prepaid Rent Deposit		4,700.00	
		<u> </u>	
Total Other Assets			9,535.00
			<u> </u>
Total Assets	\$		<u><u>5,860,944.21</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$	(36,550.05)	
Credit Card Payable		18,171.34	
Insurance Payable		26,717.20	
Grants Payable		2,752.18	
Grants Payable - Burn Grant		2,444,477.27	
Grants Payable - OHA		75,000.00	
Accrued Salaries Payable		71,468.47	
		<u> </u>	
Total Current Liabilities			2,602,036.41

Long-Term Liabilities

Amerititle Lebanon Home Loan		120,402.61	
Will Comm Bank Office Loan		215,780.78	
		<u> </u>	
Total Long-Term Liabilities			336,183.39
			<u> </u>
Total Liabilities			2,938,219.80

Capital

Retained Earnings		2,929,550.57	
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Unaudited - For Management Purposes Only

C.H.A.N.C.E.

Balance Sheet

September 30, 2024

Net Income	<u>(6,826.16)</u>	
Total Capital		<u>2,922,724.41</u>
Total Liabilities & Capital	\$	<u><u>5,860,944.21</u></u>

C.H.A.N.C.E.

Balance Sheet

October 31, 2024

ASSETS

Current Assets

Cash - General Operating WVB	\$	1,275,180.96	
Cash - Operating Account WVB		1,000.11	
Cash - Payroll Account WVB		246.88	
Cash - Grant Account WVB		65,563.44	
Cash - Savings Account WVB		250.90	
Accounts Receivable		1,704,123.87	
Prepaid Insurance		37,032.80	
		<hr/>	
Total Current Assets			3,083,398.96

Property and Equipment

Land		55,500.00	
Land Lebanon		125,304.65	
Land Albany		145,275.00	
Buildings - Albany Church		94,500.00	
Buildings - Lebanon House		91,806.00	
Buildings - Albany		1,442,096.48	
Maj Movable Equip Operations		46,626.46	
Vehicles Shared		47,098.00	
A/D - All Assets		(205,994.12)	
Construction in Progress		593,433.89	
		<hr/>	
Total Property and Equipment			2,435,646.36

Other Assets

Prepaid Rent		4,835.00	
Prepaid Rent Deposit		4,700.00	
		<hr/>	
Total Other Assets			9,535.00
			<hr/>
Total Assets	\$		<u><u>5,528,580.32</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$	(102,097.72)	
Credit Card Payable		18,171.34	
Insurance Payable		26,717.20	
Grants Payable		2,752.18	
Grants Payable - Burn Grant		2,178,105.58	
Grants Payable - OHA		75,000.00	
Accrued Salaries Payable		81,155.05	
		<hr/>	
Total Current Liabilities			2,279,803.63

Long-Term Liabilities

Amerititle Lebanon Home Loan		120,630.93	
Will Comm Bank Office Loan		214,934.47	
		<hr/>	
Total Long-Term Liabilities			335,565.40
			<hr/>
Total Liabilities			2,615,369.03

Capital

Retained Earnings		2,929,550.57	

Unaudited - For Management Purposes Only

C.H.A.N.C.E.

Balance Sheet

October 31, 2024

Net Income	<u>(16,339.28)</u>	
Total Capital		<u>2,913,211.29</u>
Total Liabilities & Capital	\$	<u><u>5,528,580.32</u></u>

C.H.A.N.C.E.

Balance Sheet

November 30, 2024

ASSETS

Current Assets

Cash - General Operating WVB	\$	1,079,298.95	
Cash - Operating Account WVB		1,000.15	
Cash - Payroll Account WVB		959.83	
Cash - Grant Account WVB		65,566.04	
Cash - Savings Account WVB		250.90	
Accounts Receivable		1,716,986.50	
Prepaid Insurance		24,620.81	
		<hr/>	
Total Current Assets			2,888,683.18

Property and Equipment

Land		55,500.00	
Land Lebanon		125,304.65	
Land Albany		145,275.00	
Buildings - Albany Church		94,500.00	
Buildings - Lebanon House		91,806.00	
Buildings - Albany		1,442,096.48	
Maj Movable Equip Operations		46,626.46	
Vehicles Shared		47,098.00	
A/D - All Assets		(208,946.78)	
Construction in Progress		594,566.89	
		<hr/>	
Total Property and Equipment			2,433,826.70

Other Assets

Prepaid Rent		4,835.00	
Prepaid Rent Deposit		4,700.00	
		<hr/>	
Total Other Assets			9,535.00
			<hr/>
Total Assets	\$		<u><u>5,332,044.88</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$	(29,012.49)	
Credit Card Payable		2,745.00	
Insurance Payable		17,822.46	
Grants Payable		2,752.18	
Grants Payable - Burn Grant		1,911,733.89	
Grants Payable - OHA		75,000.00	
Accrued Salaries Payable		93,619.27	
		<hr/>	
Total Current Liabilities			2,074,660.31

Long-Term Liabilities

Amerititle Lebanon Home Loan		120,143.74	
Will Comm Bank Office Loan		214,088.16	
		<hr/>	
Total Long-Term Liabilities			334,231.90
			<hr/>
Total Liabilities			2,408,892.21

Capital

Retained Earnings		2,929,550.57	
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Unaudited - For Management Purposes Only

C.H.A.N.C.E.

Balance Sheet

November 30, 2024

Net Income	<u>(6,397.90)</u>	
Total Capital		<u>2,923,152.67</u>
Total Liabilities & Capital	\$	<u><u>5,332,044.88</u></u>

C.H.A.N.C.E.
INCOME STATEMENT

For the Nine Months Ending September 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
REVENUE						
Revenue Contract Services	67,530.41	63,641.00	3,889.41	597,700.08	602,769.00	(5,068.92)
Revenue Grants	19,356.78	17,186.00	2,170.78	184,912.82	154,674.00	30,238.82
Revenue - BHRN Grants	266,371.69	266,371.70	(0.01)	2,397,345.21	2,397,345.30	(0.09)
Revenue Donations	1,896.08	1,350.00	546.08	77,210.43	12,150.00	65,060.43
Revenue Rent	0.00	0.00	0.00	827.52	0.00	827.52
Revenue Other	0.00	0.00	0.00	1,482.96	0.00	1,482.96
Revenue Training	6,939.00	1,600.00	5,339.00	22,950.18	14,400.00	8,550.18
Revenue Interest	39.41	55.00	(15.59)	402.42	495.00	(92.58)
Workers Comp Dividend	6,212.91	0.00	6,212.91	6,212.91	0.00	6,212.91
Total Revenues	368,346.28	350,203.70	18,142.58	3,289,044.53	3,181,833.30	107,211.23

EXPENSES

LINN COUNTY

ALBANY MAIN OFFICE

ABY Peer Support Wages	23,470.69	22,564.10	906.59	200,230.00	205,333.33	(5,103.33)
ABY Depreciation - Building	1,968.99	1,500.00	468.99	14,994.43	13,500.00	1,494.43
ABY Interest Exp - Building	1,261.38	1,100.00	161.38	12,587.44	9,900.00	2,687.44
ABY Utilities	2,365.05	1,800.00	565.05	18,401.77	16,200.00	2,201.77
ABY Equipment Rental	365.10	365.00	0.10	3,405.72	3,285.00	120.72
ABY Supplies	19,205.80	2,000.00	17,205.80	48,906.28	18,000.00	30,906.28
ABY Other Expenses	0.00	0.00	0.00	383.89	0.00	383.89
ABY Maintenance	1,646.27	1,100.00	546.27	17,499.79	9,900.00	7,599.79
ABY Transition Housing Utility	0.00	5,555.00	(5,555.00)	(0.20)	49,995.00	(49,995.20)
ABY Rent Assistance	13,247.21	16,000.00	(2,752.79)	153,351.05	144,000.00	9,351.05
ABY Hotel Expense	51,273.00	39,729.00	11,544.00	452,370.00	357,561.00	94,809.00
ABY Peer Assist Other	0.00	300.00	(300.00)	19,374.07	2,700.00	16,674.07
TOTAL ALBANY OFFICE	114,803.49	92,013.10	22,790.39	941,504.24	830,374.33	111,129.91

LEBANON WOMENS HOME

LEB Peer Support Wages	4,001.30	4,017.09	(15.79)	33,628.94	36,555.56	(2,926.62)
LEB Depreciation - Building	196.17	196.00	0.17	1,765.53	1,764.00	1.53
LEB Interest Exp - Building	(83.17)	605.00	(688.17)	3,126.60	5,445.00	(2,318.40)
LEB Utilities	1,084.65	1,000.00	84.65	9,922.24	9,000.00	922.24

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For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Nine Months Ending September 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
LEB Supplies	18.49	200.00	(181.51)	753.27	1,800.00	(1,046.73)
LEB Other Expense	0.00	0.00	0.00	270.00	0.00	270.00
LEB Maintenance	550.00	1,200.00	(650.00)	5,109.11	10,800.00	(5,690.89)
LEB Peer Assist Other	0.00	0.00	0.00	735.93	0.00	735.93
TOTAL LEBANON WOMENS HOME	5,767.44	7,218.09	(1,450.65)	55,311.62	65,364.56	(10,052.94)
SECOND CHANCE SHELTER						
SHL Peer Support Wages	44,615.47	49,822.22	(5,206.75)	380,905.36	453,382.20	(72,476.84)
SHL Other Wages	11,346.93	13,418.80	(2,071.87)	93,422.69	122,111.12	(28,688.43)
SHL Rent	8,000.00	7,700.00	300.00	71,700.00	69,300.00	2,400.00
SHL Utilities	4,661.61	4,700.00	(38.39)	42,309.01	42,300.00	9.01
SHL Equipment Rental	118.77	105.00	13.77	1,127.72	945.00	182.72
SHL Supplies	2,598.72	3,000.00	(401.28)	34,700.66	27,000.00	7,700.66
SHL Other Expense	0.00	0.00	0.00	7,242.97	0.00	7,242.97
SHL Food	0.00	0.00	0.00	362.23	0.00	362.23
SHL Security	0.00	0.00	0.00	53,480.00	0.00	53,480.00
SHL Maintenance	2,397.37	2,300.00	97.37	37,548.77	20,700.00	16,848.77
SHL Peer Assist Other	0.00	300.00	(300.00)	1,043.66	2,700.00	(1,656.34)
TOTAL SECOND CHANCE SHELTER	73,738.87	81,346.02	(7,607.15)	723,843.07	738,438.32	(14,595.25)
CHURCH						
CHR Depreciation - Building	787.50	202.00	585.50	7,087.50	1,818.00	5,269.50
CHR Utilities	622.98	800.00	(177.02)	10,530.94	7,200.00	3,330.94
CHR Maintenance	457.99	700.00	(242.01)	7,271.70	6,300.00	971.70
TOTAL CHURCH	1,868.47	1,702.00	166.47	24,890.14	15,318.00	9,572.14
KITCHEN						
KIT Kitchen Supplies	114.18	1,000.00	(885.82)	4,561.64	9,000.00	(4,438.36)
KIT Kitchen Food	2,921.16	4,000.00	(1,078.84)	48,052.14	36,000.00	12,052.14
TOTAL KITCHEN	3,035.34	5,000.00	(1,964.66)	52,613.78	45,000.00	7,613.78
BENTON COUNTY						
CORVALLIS OFFICE						
COR Peer Support Wages	13,902.05	15,555.56	(1,653.51)	122,591.09	141,555.55	(18,964.46)
COR Rent	2,141.20	2,100.00	41.20	18,057.15	18,900.00	(842.85)
COR Utilities	485.77	520.00	(34.23)	4,174.96	4,680.00	(505.04)
COR Equipment Rental	264.72	300.00	(35.28)	2,382.48	2,700.00	(317.52)

For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Nine Months Ending September 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
COR Supplies	196.00	500.00	(304.00)	8,527.60	4,500.00	4,027.60
COR Other Expense	0.00	0.00	0.00	5,018.01	0.00	5,018.01
COR Transition Housing	6,405.62	8,333.00	(1,927.38)	61,858.57	74,997.00	(13,138.43)
COR Transition Housing Utiliti	0.00	0.00	0.00	1,907.05	0.00	1,907.05
COR Rent Assistance	9,156.07	10,000.00	(843.93)	73,296.04	90,000.00	(16,703.96)
COR Hotel Expense	11,658.60	12,842.00	(1,183.40)	106,481.88	115,578.00	(9,096.12)
COR Peer Assist Other	0.00	300.00	(300.00)	382.80	2,700.00	(2,317.20)
TOTAL CORVALLIS OFFICE	44,210.03	50,450.56	(6,240.53)	404,677.63	455,610.55	(50,932.92)
LINCOLN COUNTY						
NEWPORT OFFICE						
NWP Peer Support Wages	7,417.83	11,912.39	(4,494.56)	71,598.49	108,402.75	(36,804.26)
NWP Rent	4,980.05	4,835.00	145.05	44,701.73	43,515.00	1,186.73
NWP Utilities	451.30	200.00	251.30	3,636.27	1,800.00	1,836.27
NWP Equipment Rental	349.72	275.00	74.72	2,358.87	2,475.00	(116.13)
NWP Supplies	0.00	200.00	(200.00)	3,140.78	1,800.00	1,340.78
NWP Other Expense	0.00	0.00	0.00	232.63	0.00	232.63
NWP Peer Assist Other	60.00	200.00	(140.00)	3,908.10	1,800.00	2,108.10
TOTAL NEWPORT OFFICE	13,258.90	17,622.39	(4,363.49)	129,576.87	159,792.75	(30,215.88)
LINCOLN CITY OFFICE						
LNC Rent	0.00	0.00	0.00	33,000.00	33,000.00	0.00
LNC Utilities	0.00	0.00	0.00	1,173.81	1,650.00	(476.19)
LNC Equipment Rental	0.00	0.00	0.00	714.33	0.00	714.33
LNC Other Expense	0.00	0.00	0.00	(101.99)	0.00	(101.99)
TOTAL LINCOLN CITY OFFICE	0.00	0.00	0.00	34,786.15	34,650.00	136.15
ADMINISTRATION						
EMPLOYEE TAXES & BENEFITS						
FICA	12,020.80	10,958.20	1,062.60	108,876.11	99,719.66	9,156.45
Vacation	9,429.07	6,000.00	3,429.07	74,578.92	54,000.00	20,578.92
Bereavement Leave	0.00	0.00	0.00	176.00	0.00	176.00
Bonus	0.00	0.00	0.00	28,400.00	0.00	28,400.00
Holiday	0.00	2,200.00	(2,200.00)	16,979.06	19,800.00	(2,820.94)
Employer IRA	1,688.00	2,000.00	(312.00)	20,887.50	18,000.00	2,887.50
Employee Vacc/Tests	245.00	0.00	245.00	1,730.00	0.00	1,730.00
Health Insurance	11,797.61	11,200.00	597.61	115,934.10	100,800.00	15,134.10
Workers Comp	0.00	1,200.00	(1,200.00)	16,039.70	10,800.00	5,239.70

For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Nine Months Ending September 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
Bereavement	0.00	0.00	0.00	86.00	0.00	86.00
Benefits Other	0.00	0.00	0.00	1,388.19	0.00	1,388.19
TOTAL EMPLOYEE TAXES & BENEFITS	35,180.48	33,558.20	1,622.28	385,075.58	303,119.66	81,955.92
VEHICLES						
Vehicle Fuel	24.33	250.00	(225.67)	3,862.91	2,250.00	1,612.91
Vehicle Maintenance	0.00	315.00	(315.00)	1,941.05	2,835.00	(893.95)
TOTAL VEHICLES	24.33	565.00	(540.67)	5,803.96	5,085.00	718.96
GENERAL ADMINISTRATION						
Exec Director Wages	4,536.54	5,832.67	(1,296.13)	54,486.66	52,494.03	1,992.63
Other Admin Wages	19,225.56	20,121.78	(896.22)	167,262.90	183,690.59	(16,427.69)
Bank Charges	5.00	8.00	(3.00)	84.50	72.00	12.50
Interest/Finance Charges	0.00	0.00	0.00	21.84	0.00	21.84
Dues, Licenses, Subscriptions	0.00	200.00	(200.00)	902.99	1,800.00	(897.01)
Employee Recruitment	0.00	0.00	0.00	2,101.00	0.00	2,101.00
Equipment Under \$5,000	0.00	400.00	(400.00)	24,041.59	3,600.00	20,441.59
Equipment Lease	0.00	0.00	0.00	89.25	0.00	89.25
Utilities Admin	0.00	0.00	0.00	159.85	0.00	159.85
Software	2,121.80	2,400.00	(278.20)	22,090.58	21,600.00	490.58
IT Services	4,200.00	2,250.00	1,950.00	32,285.00	20,250.00	12,035.00
Liability Insurance	3,517.25	3,600.00	(82.75)	35,582.87	32,400.00	3,182.87
Management Fees	14,000.00	14,000.00	0.00	126,000.00	126,000.00	0.00
Meals/Food	350.00	600.00	(250.00)	2,815.83	5,400.00	(2,584.17)
Office Supplies	0.00	200.00	(200.00)	1,188.88	1,800.00	(611.12)
Other Admin Expense	0.00	50.00	(50.00)	876.51	450.00	426.51
Postage	0.00	100.00	(100.00)	565.11	900.00	(334.89)
Prof Fees Accounting	3,000.00	800.00	2,200.00	13,057.00	7,200.00	5,857.00
Prof Fees Legal	0.00	150.00	(150.00)	3,432.45	1,350.00	2,082.45
Donations/Public Relations	406.00	50.00	356.00	441.00	450.00	(9.00)
Purchased Service	600.00	0.00	600.00	634.46	0.00	634.46
Payroll Services	723.11	500.00	223.11	6,137.27	4,500.00	1,637.27
Staff Training	0.00	100.00	(100.00)	3,345.70	900.00	2,445.70
Telephone/Internet	0.00	2,000.00	(2,000.00)	18,826.49	18,000.00	826.49
Travel/Mileage	1,123.47	400.00	723.47	9,371.67	3,600.00	5,771.67
Seminar/Cont Education	74.95	0.00	74.95	1,877.44	0.00	1,877.44
Marketing/Promotion	0.00	50.00	(50.00)	150.00	450.00	(300.00)
Events	937.68	250.00	687.68	5,195.23	2,250.00	2,945.23

For Management Purposes Only

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C.H.A.N.C.E.
INCOME STATEMENT

For the Nine Months Ending September 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
UA Supplies	0.00	0.00	0.00	1,555.03	0.00	1,555.03
Property Taxes	901.15	0.00	901.15	3,208.55	0.00	3,208.55
TOTAL GENERAL ADMINISTRATION	55,722.51	54,062.45	1,660.06	537,787.65	489,156.62	48,631.03
Total Expenses	347,609.86	343,537.81	4,072.05	3,295,870.69	3,141,909.79	153,960.90
Net Income	20,736.42	6,665.89	14,070.53	(6,826.16)	39,923.51	(46,749.67)

C.H.A.N.C.E.
INCOME STATEMENT

For the Ten Months Ending October 31, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
REVENUE						
Revenue Contract Services	67,796.66	63,641.00	4,155.66	665,496.74	666,410.00	(913.26)
Revenue Grants	17,943.52	17,186.00	757.52	202,856.34	171,860.00	30,996.34
Revenue - BHRN Grants	266,371.69	266,371.70	(0.01)	2,663,716.90	2,663,717.00	(0.10)
Revenue Donations	441.10	1,350.00	(908.90)	77,651.53	13,500.00	64,151.53
Revenue Rent	0.00	0.00	0.00	827.52	0.00	827.52
Revenue Other	0.00	0.00	0.00	1,482.96	0.00	1,482.96
Revenue Training	0.00	1,600.00	(1,600.00)	22,950.18	16,000.00	6,950.18
Revenue Interest	50.64	55.00	(4.36)	453.06	550.00	(96.94)
Workers Comp Dividend	640.00	0.00	640.00	6,852.91	0.00	6,852.91
Total Revenues	353,243.61	350,203.70	3,039.91	3,642,288.14	3,532,037.00	110,251.14

EXPENSES

LINN COUNTY						
ALBANY MAIN OFFICE						
ABY Peer Support Wages	26,225.05	23,316.24	2,908.81	226,455.05	228,649.57	(2,194.52)
ABY Depreciation - Building	1,968.99	1,500.00	468.99	16,963.42	15,000.00	1,963.42
ABY Interest Exp - Building	876.42	1,100.00	(223.58)	13,463.86	11,000.00	2,463.86
ABY Utilities	2,087.49	1,800.00	287.49	20,489.26	18,000.00	2,489.26
ABY Equipment Rental	165.00	365.00	(200.00)	3,570.72	3,650.00	(79.28)
ABY Supplies	3,722.86	2,000.00	1,722.86	52,629.14	20,000.00	32,629.14
ABY Other Expenses	0.00	0.00	0.00	383.89	0.00	383.89
ABY Maintenance	2,142.00	1,100.00	1,042.00	19,641.79	11,000.00	8,641.79
ABY Transition Housing Utility	860.67	5,555.00	(4,694.33)	860.47	55,550.00	(54,689.53)
ABY Rent Assistance	15,907.24	16,000.00	(92.76)	169,258.29	160,000.00	9,258.29
ABY Hotel Expense	37,797.00	39,729.00	(1,932.00)	490,167.00	397,290.00	92,877.00
ABY Peer Assist Other	252.69	300.00	(47.31)	19,626.76	3,000.00	16,626.76
TOTAL ALBANY OFFICE	92,005.41	92,765.24	(759.83)	1,033,509.65	923,139.57	110,370.08
LEBANON WOMENS HOME						
LEB Peer Support Wages	3,226.81	4,151.00	(924.19)	36,855.75	40,706.56	(3,850.81)
LEB Depreciation - Building	196.17	196.00	0.17	1,961.70	1,960.00	1.70
LEB Interest Exp - Building	1,145.15	605.00	540.15	4,271.75	6,050.00	(1,778.25)
LEB Utilities	810.66	1,000.00	(189.34)	10,732.90	10,000.00	732.90

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For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Ten Months Ending October 31, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
LEB Supplies	146.83	200.00	(53.17)	900.10	2,000.00	(1,099.90)
LEB Other Expense	0.00	0.00	0.00	270.00	0.00	270.00
LEB Maintenance	200.00	1,200.00	(1,000.00)	5,309.11	12,000.00	(6,690.89)
LEB Peer Assist Other	0.00	0.00	0.00	735.93	0.00	735.93
TOTAL LEBANON WOMENS HOME	5,725.62	7,352.00	(1,626.38)	61,037.24	72,716.56	(11,679.32)
SECOND CHANCE SHELTER						
SHL Peer Support Wages	46,965.22	51,482.96	(4,517.74)	427,870.58	504,865.16	(76,994.58)
SHL Other Wages	12,123.84	13,866.10	(1,742.26)	105,546.53	135,977.22	(30,430.69)
SHL Rent	8,000.00	7,700.00	300.00	79,700.00	77,000.00	2,700.00
SHL Utilities	4,023.96	4,700.00	(676.04)	46,332.97	47,000.00	(667.03)
SHL Equipment Rental	124.88	105.00	19.88	1,252.60	1,050.00	202.60
SHL Supplies	4,588.88	3,000.00	1,588.88	39,289.54	30,000.00	9,289.54
SHL Other Expense	28.05	0.00	28.05	7,271.02	0.00	7,271.02
SHL Food	0.00	0.00	0.00	362.23	0.00	362.23
SHL Security	0.00	0.00	0.00	53,480.00	0.00	53,480.00
SHL Maintenance	2,555.51	2,300.00	255.51	40,104.28	23,000.00	17,104.28
SHL Peer Assist Other	0.00	300.00	(300.00)	1,043.66	3,000.00	(1,956.34)
TOTAL SECOND CHANCE SHELTER	78,410.34	83,454.06	(5,043.72)	802,253.41	821,892.38	(19,638.97)
CHURCH						
CHR Depreciation - Building	787.50	202.00	585.50	7,875.00	2,020.00	5,855.00
CHR Utilities	779.04	800.00	(20.96)	11,309.98	8,000.00	3,309.98
CHR Maintenance	458.99	700.00	(241.01)	7,730.69	7,000.00	730.69
TOTAL CHURCH	2,025.53	1,702.00	323.53	26,915.67	17,020.00	9,895.67
KITCHEN						
KIT Kitchen Supplies	114.18	1,000.00	(885.82)	4,675.82	10,000.00	(5,324.18)
KIT Kitchen Food	3,078.04	4,000.00	(921.96)	51,130.18	40,000.00	11,130.18
TOTAL KITCHEN	3,192.22	5,000.00	(1,807.78)	55,806.00	50,000.00	5,806.00
BENTON COUNTY						
CORVALLIS OFFICE						
COR Peer Support Wages	15,932.05	16,074.07	(142.02)	138,523.14	157,629.62	(19,106.48)
COR Rent	1,975.20	2,100.00	(124.80)	20,032.35	21,000.00	(967.65)
COR Utilities	510.34	520.00	(9.66)	4,685.30	5,200.00	(514.70)
COR Equipment Rental	64.64	300.00	(235.36)	2,447.12	3,000.00	(552.88)

C.H.A.N.C.E.
INCOME STATEMENT

For the Ten Months Ending October 31, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
COR Supplies	970.38	500.00	470.38	9,497.98	5,000.00	4,497.98
COR Other Expense	0.00	0.00	0.00	5,018.01	0.00	5,018.01
COR Transition Housing	3,532.83	8,333.00	(4,800.17)	65,391.40	83,330.00	(17,938.60)
COR Transition Housing Utiliti	31.99	0.00	31.99	1,939.04	0.00	1,939.04
COR Rent Assistance	7,524.00	10,000.00	(2,476.00)	80,820.04	100,000.00	(19,179.96)
COR Hotel Expense	12,047.22	12,842.00	(794.78)	118,529.10	128,420.00	(9,890.90)
COR Peer Assist Other	100.00	300.00	(200.00)	482.80	3,000.00	(2,517.20)
TOTAL CORVALLIS OFFICE	42,688.65	50,969.07	(8,280.42)	447,366.28	506,579.62	(59,213.34)
LINCOLN COUNTY						
NEWPORT OFFICE						
NWP Peer Support Wages	6,271.20	12,309.47	(6,038.27)	77,869.69	120,712.22	(42,842.53)
NWP Rent	4,980.05	4,835.00	145.05	49,681.78	48,350.00	1,331.78
NWP Utilities	426.62	200.00	226.62	4,062.89	2,000.00	2,062.89
NWP Equipment Rental	64.64	275.00	(210.36)	2,423.51	2,750.00	(326.49)
NWP Supplies	18.99	200.00	(181.01)	3,159.77	2,000.00	1,159.77
NWP Other Expense	429.49	0.00	429.49	662.12	0.00	662.12
NWP Peer Assist Other	36.00	200.00	(164.00)	3,944.10	2,000.00	1,944.10
TOTAL NEWPORT OFFICE	12,226.99	18,019.47	(5,792.48)	141,803.86	177,812.22	(36,008.36)
LINCOLN CITY OFFICE						
LNC Rent	0.00	0.00	0.00	33,000.00	33,000.00	0.00
LNC Utilities	0.00	0.00	0.00	1,173.81	1,650.00	(476.19)
LNC Equipment Rental	89.25	0.00	89.25	803.58	0.00	803.58
LNC Other Expense	0.00	0.00	0.00	(101.99)	0.00	(101.99)
TOTAL LINCOLN CITY OFFICE	89.25	0.00	89.25	34,875.40	34,650.00	225.40
ADMINISTRATION						
EMPLOYEE TAXES & BENEFITS						
FICA	12,608.37	11,323.48	1,284.89	121,484.48	111,043.14	10,441.34
Vacation	8,414.86	6,000.00	2,414.86	82,993.78	60,000.00	22,993.78
Bereavement Leave	0.00	0.00	0.00	176.00	0.00	176.00
Bonus	0.00	0.00	0.00	28,400.00	0.00	28,400.00
Holiday	0.00	2,200.00	(2,200.00)	16,979.06	22,000.00	(5,020.94)
Employer IRA	(512.56)	2,000.00	(2,512.56)	20,374.94	20,000.00	374.94
Employee Vacc/Tests	0.00	0.00	0.00	1,730.00	0.00	1,730.00
Health Insurance	15,131.14	11,200.00	3,931.14	131,065.24	112,000.00	19,065.24
Workers Comp	0.00	1,200.00	(1,200.00)	16,039.70	12,000.00	4,039.70

For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Ten Months Ending October 31, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
Bereavement	0.00	0.00	0.00	86.00	0.00	86.00
Benefits Other	224.38	0.00	224.38	1,612.57	0.00	1,612.57
TOTAL EMPLOYEE TAXES & BENEFITS	35,866.19	33,923.48	1,942.71	420,941.77	337,043.14	83,898.63
VEHICLES						
Vehicle Fuel	92.95	250.00	(157.05)	3,955.86	2,500.00	1,455.86
Vehicle Maintenance	1,340.92	315.00	1,025.92	3,281.97	3,150.00	131.97
TOTAL VEHICLES	1,433.87	565.00	868.87	7,237.83	5,650.00	1,587.83
GENERAL ADMINISTRATION						
Exec Director Wages	5,809.07	5,832.67	(23.60)	60,295.73	58,326.70	1,969.03
Other Admin Wages	19,702.93	20,986.78	(1,283.85)	186,965.83	204,677.37	(17,711.54)
Bank Charges	5.00	8.00	(3.00)	89.50	80.00	9.50
Interest/Finance Charges	0.00	0.00	0.00	21.84	0.00	21.84
Dues, Licenses, Subscriptions	35.69	200.00	(164.31)	938.68	2,000.00	(1,061.32)
Employee Recruitment	0.00	0.00	0.00	2,101.00	0.00	2,101.00
Equipment Under \$5,000	0.00	400.00	(400.00)	24,041.59	4,000.00	20,041.59
Equipment Lease	0.00	0.00	0.00	89.25	0.00	89.25
Utilities Admin	0.00	0.00	0.00	159.85	0.00	159.85
Software	2,121.80	2,400.00	(278.20)	24,212.38	24,000.00	212.38
IT Services	6,630.50	2,250.00	4,380.50	38,915.50	22,500.00	16,415.50
Liability Insurance	3,483.49	3,600.00	(116.51)	39,066.36	36,000.00	3,066.36
Management Fees	14,000.00	14,000.00	0.00	140,000.00	140,000.00	0.00
Meals/Food	1,054.11	600.00	454.11	3,869.94	6,000.00	(2,130.06)
Office Supplies	797.26	200.00	597.26	1,986.14	2,000.00	(13.86)
Other Admin Expense	797.26	50.00	747.26	1,673.77	500.00	1,173.77
Postage	0.00	100.00	(100.00)	565.11	1,000.00	(434.89)
Prof Fees Accounting	4,000.00	800.00	3,200.00	17,057.00	8,000.00	9,057.00
Prof Fees Legal	322.50	150.00	172.50	3,754.95	1,500.00	2,254.95
Donations/Public Relations	0.00	50.00	(50.00)	441.00	500.00	(59.00)
Purchased Service	0.00	0.00	0.00	634.46	0.00	634.46
Payroll Services	712.47	500.00	212.47	6,849.74	5,000.00	1,849.74
Staff Training	0.00	100.00	(100.00)	3,345.70	1,000.00	2,345.70
Telephone/Internet	2,472.92	2,000.00	472.92	21,299.41	20,000.00	1,299.41
Travel/Mileage	1,352.16	400.00	952.16	10,723.83	4,000.00	6,723.83
Seminar/Cont Education	349.98	0.00	349.98	2,227.42	0.00	2,227.42
Marketing/Promotion	0.00	50.00	(50.00)	150.00	500.00	(350.00)
Events	3,234.69	250.00	2,984.69	8,429.92	2,500.00	5,929.92

For Management Purposes Only

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C.H.A.N.C.E.
INCOME STATEMENT

For the Ten Months Ending October 31, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
Outreach Expense	21,885.83	0.00	21,885.83	21,885.83	0.00	21,885.83
UA Supplies	325.00	0.00	325.00	1,880.03	0.00	1,880.03
Property Taxes	0.00	0.00	0.00	3,208.55	0.00	3,208.55
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TOTAL GENERAL ADMINISTRATION	89,092.66	54,927.45	34,165.21	626,880.31	544,084.07	82,796.24
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Total Expenses	362,756.73	348,677.77	14,078.96	3,658,627.42	3,490,587.56	168,039.86
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Net Income	(9,513.12)	1,525.93	(11,039.05)	(16,339.28)	41,449.44	(57,788.72)
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C.H.A.N.C.E.
INCOME STATEMENT

For the Eleven Months Ending November 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
REVENUE						
Revenue Contract Services	67,181.41	63,641.00	3,540.41	732,678.15	730,051.00	2,627.15
Revenue Grants	40,129.66	17,186.00	22,943.66	242,986.00	189,046.00	53,940.00
Revenue - BHRN Grants	266,371.69	266,371.70	(0.01)	2,930,088.59	2,930,088.70	(0.11)
Revenue Donations	1,269.16	1,350.00	(80.84)	78,920.69	14,850.00	64,070.69
Revenue Rent	10.00	0.00	10.00	837.52	0.00	837.52
Revenue Other	182.40	0.00	182.40	1,665.36	0.00	1,665.36
Revenue Training	3,850.00	1,600.00	2,250.00	26,800.18	17,600.00	9,200.18
Revenue Interest	49.69	55.00	(5.31)	502.75	605.00	(102.25)
Workers Comp Dividend	495.62	0.00	495.62	7,348.53	0.00	7,348.53
Total Revenues	379,539.63	350,203.70	29,335.93	4,021,827.77	3,882,240.70	139,587.07

EXPENSES

LINN COUNTY

ALBANY MAIN OFFICE

ABY Peer Support Wages	24,620.48	22,564.10	2,056.38	251,075.53	251,213.67	(138.14)
ABY Depreciation - Building	1,968.99	1,500.00	468.99	18,932.41	16,500.00	2,432.41
ABY Interest Exp - Building	876.42	1,100.00	(223.58)	14,340.28	12,100.00	2,240.28
ABY Utilities	1,809.39	1,800.00	9.39	22,298.65	19,800.00	2,498.65
ABY Equipment Rental	365.10	365.00	0.10	3,935.82	4,015.00	(79.18)
ABY Supplies	2,625.09	2,000.00	625.09	55,254.23	22,000.00	33,254.23
ABY Other Expenses	315.88	0.00	315.88	699.77	0.00	699.77
ABY Maintenance	1,330.55	1,100.00	230.55	20,972.34	12,100.00	8,872.34
ABY Transition Housing Utility	0.00	5,555.00	(5,555.00)	860.47	61,105.00	(60,244.53)
ABY Rent Assistance	22,299.00	16,000.00	6,299.00	191,557.29	176,000.00	15,557.29
ABY Hotel Expense	39,830.00	39,729.00	101.00	529,997.00	437,019.00	92,978.00
ABY Peer Assist Other	321.03	300.00	21.03	19,947.79	3,300.00	16,647.79
TOTAL ALBANY OFFICE	96,361.93	92,013.10	4,348.83	1,129,871.58	1,015,152.67	114,718.91

LEBANON WOMENS HOME

LEB Peer Support Wages	3,354.09	4,017.09	(663.00)	40,209.84	44,723.65	(4,513.81)
LEB Depreciation - Building	196.17	196.00	0.17	2,157.87	2,156.00	1.87
LEB Interest Exp - Building	429.64	605.00	(175.36)	4,701.39	6,655.00	(1,953.61)
LEB Utilities	746.35	1,000.00	(253.65)	11,479.25	11,000.00	479.25

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For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Eleven Months Ending November 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
LEB Supplies	61.45	200.00	(138.55)	961.55	2,200.00	(1,238.45)
LEB Other Expense	0.00	0.00	0.00	270.00	0.00	270.00
LEB Maintenance	550.00	1,200.00	(650.00)	5,859.11	13,200.00	(7,340.89)
LEB Peer Assist Other	56.47	0.00	56.47	792.40	0.00	792.40
TOTAL LEBANON WOMENS HOME	5,394.17	7,218.09	(1,823.92)	66,431.41	79,934.65	(13,503.24)
SECOND CHANCE SHELTER						
SHL Peer Support Wages	45,888.94	49,822.22	(3,933.28)	473,759.52	554,687.38	(80,927.86)
SHL Other Wages	10,963.37	13,418.80	(2,455.43)	116,509.90	149,396.02	(32,886.12)
SHL Rent	8,000.00	7,700.00	300.00	87,700.00	84,700.00	3,000.00
SHL Utilities	4,385.98	4,700.00	(314.02)	50,718.95	51,700.00	(981.05)
SHL Equipment Rental	0.00	105.00	(105.00)	1,252.60	1,155.00	97.60
SHL Supplies	5,726.60	3,000.00	2,726.60	45,016.14	33,000.00	12,016.14
SHL Other Expense	238.20	0.00	238.20	7,509.22	0.00	7,509.22
SHL Food	0.00	0.00	0.00	362.23	0.00	362.23
SHL Security	0.00	0.00	0.00	53,480.00	0.00	53,480.00
SHL Maintenance	2,796.77	2,300.00	496.77	42,901.05	25,300.00	17,601.05
SHL Peer Assist Other	21.00	300.00	(279.00)	1,064.66	3,300.00	(2,235.34)
TOTAL SECOND CHANCE SHELTER	78,020.86	81,346.02	(3,325.16)	880,274.27	903,238.40	(22,964.13)
CHURCH						
CHR Depreciation - Building	787.50	202.00	585.50	8,662.50	2,222.00	6,440.50
CHR Utilities	1,630.00	800.00	830.00	12,939.98	8,800.00	4,139.98
CHR Maintenance	158.99	700.00	(541.01)	7,889.68	7,700.00	189.68
TOTAL CHURCH	2,576.49	1,702.00	874.49	29,492.16	18,722.00	10,770.16
KITCHEN						
KIT Kitchen Supplies	246.97	1,000.00	(753.03)	4,922.79	11,000.00	(6,077.21)
KIT Kitchen Food	4,227.85	4,000.00	227.85	55,358.03	44,000.00	11,358.03
TOTAL KITCHEN	4,474.82	5,000.00	(525.18)	60,280.82	55,000.00	5,280.82
BENTON COUNTY						
CORVALLIS OFFICE						
COR Peer Support Wages	13,384.82	15,555.56	(2,170.74)	151,907.96	173,185.18	(21,277.22)
COR Rent	1,977.20	2,100.00	(122.80)	22,009.55	23,100.00	(1,090.45)
COR Utilities	222.73	520.00	(297.27)	4,908.03	5,720.00	(811.97)
COR Equipment Rental	200.08	300.00	(99.92)	2,647.20	3,300.00	(652.80)

C.H.A.N.C.E.
INCOME STATEMENT

For the Eleven Months Ending November 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
COR Supplies	898.03	500.00	398.03	10,396.01	5,500.00	4,896.01
COR Other Expense	0.00	0.00	0.00	5,018.01	0.00	5,018.01
COR Transition Housing	5,930.20	8,333.00	(2,402.80)	71,321.60	91,663.00	(20,341.40)
COR Transition Housing Utiliti	0.00	0.00	0.00	1,939.04	0.00	1,939.04
COR Rent Assistance	11,553.48	10,000.00	1,553.48	92,373.52	110,000.00	(17,626.48)
COR Hotel Expense	11,658.60	12,842.00	(1,183.40)	130,187.70	141,262.00	(11,074.30)
COR Peer Assist Other	0.00	300.00	(300.00)	482.80	3,300.00	(2,817.20)
TOTAL CORVALLIS OFFICE	45,825.14	50,450.56	(4,625.42)	493,191.42	557,030.18	(63,838.76)
LINCOLN COUNTY						
NEWPORT OFFICE						
NWP Peer Support Wages	8,209.21	11,912.39	(3,703.18)	86,078.90	132,624.61	(46,545.71)
NWP Rent	4,980.05	4,835.00	145.05	54,661.83	53,185.00	1,476.83
NWP Utilities	426.62	200.00	226.62	4,489.51	2,200.00	2,289.51
NWP Equipment Rental	200.08	275.00	(74.92)	2,623.59	3,025.00	(401.41)
NWP Supplies	335.57	200.00	135.57	3,495.34	2,200.00	1,295.34
NWP Other Expense	229.58	0.00	229.58	891.70	0.00	891.70
NWP Peer Assist Other	179.00	200.00	(21.00)	4,123.10	2,200.00	1,923.10
TOTAL NEWPORT OFFICE	14,560.11	17,622.39	(3,062.28)	156,363.97	195,434.61	(39,070.64)
LINCOLN CITY OFFICE						
LNC Rent	0.00	0.00	0.00	33,000.00	33,000.00	0.00
LNC Utilities	0.00	0.00	0.00	1,173.81	1,650.00	(476.19)
LNC Equipment Rental	0.00	0.00	0.00	803.58	0.00	803.58
LNC Other Expense	0.00	0.00	0.00	(101.99)	0.00	(101.99)
TOTAL LINCOLN CITY OFFICE	0.00	0.00	0.00	34,875.40	34,650.00	225.40
ADMINISTRATION						
EMPLOYEE TAXES & BENEFITS						
FICA	14,087.17	10,958.20	3,128.97	135,571.65	122,001.34	13,570.31
Vacation	8,049.11	6,000.00	2,049.11	91,042.89	66,000.00	25,042.89
Bereavement Leave	0.00	0.00	0.00	176.00	0.00	176.00
Bonus	20,383.32	0.00	20,383.32	48,783.32	0.00	48,783.32
Holiday	5,668.00	2,200.00	3,468.00	22,647.06	24,200.00	(1,552.94)
Employer IRA	(194.89)	2,000.00	(2,194.89)	20,180.05	22,000.00	(1,819.95)
Employee Vacc/Tests	258.00	0.00	258.00	1,988.00	0.00	1,988.00
Health Insurance	14,882.47	11,200.00	3,682.47	145,947.71	123,200.00	22,747.71
Workers Comp	0.00	1,200.00	(1,200.00)	16,039.70	13,200.00	2,839.70

For Management Purposes Only

C.H.A.N.C.E.
INCOME STATEMENT

For the Eleven Months Ending November 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
Bereavement	0.00	0.00	0.00	86.00	0.00	86.00
Benefits Other	0.00	0.00	0.00	1,612.57	0.00	1,612.57
TOTAL EMPLOYEE TAXES & BENEFITS	63,133.18	33,558.20	29,574.98	484,074.95	370,601.34	113,473.61
VEHICLES						
Vehicle Fuel	0.00	250.00	(250.00)	3,955.86	2,750.00	1,205.86
Vehicle Maintenance	0.00	315.00	(315.00)	3,281.97	3,465.00	(183.03)
TOTAL VEHICLES	0.00	565.00	(565.00)	7,237.83	6,215.00	1,022.83
GENERAL ADMINISTRATION						
Exec Director Wages	6,074.18	5,832.67	241.51	66,369.91	64,159.37	2,210.54
Other Admin Wages	14,590.14	20,121.78	(5,531.64)	201,555.97	224,799.15	(23,243.18)
Bank Charges	23.00	8.00	15.00	112.50	88.00	24.50
Interest/Finance Charges	0.00	0.00	0.00	21.84	0.00	21.84
Dues, Licenses, Subscriptions	0.00	200.00	(200.00)	938.68	2,200.00	(1,261.32)
Employee Recruitment	0.00	0.00	0.00	2,101.00	0.00	2,101.00
Equipment Under \$5,000	124.98	400.00	(275.02)	24,166.57	4,400.00	19,766.57
Equipment Lease	0.00	0.00	0.00	89.25	0.00	89.25
Utilities Admin	0.00	0.00	0.00	159.85	0.00	159.85
Software	4,815.40	2,400.00	2,415.40	29,027.78	26,400.00	2,627.78
IT Services	5,595.00	2,250.00	3,345.00	44,510.50	24,750.00	19,760.50
Liability Insurance	3,517.25	3,600.00	(82.75)	42,583.61	39,600.00	2,983.61
Management Fees	14,000.00	14,000.00	0.00	154,000.00	154,000.00	0.00
Meals/Food	163.24	600.00	(436.76)	4,033.18	6,600.00	(2,566.82)
Office Supplies	0.00	200.00	(200.00)	1,986.14	2,200.00	(213.86)
Other Admin Expense	443.00	50.00	393.00	2,116.77	550.00	1,566.77
Postage	102.00	100.00	2.00	667.11	1,100.00	(432.89)
Prof Fees Accounting	0.00	800.00	(800.00)	17,057.00	8,800.00	8,257.00
Prof Fees Legal	0.00	150.00	(150.00)	3,754.95	1,650.00	2,104.95
Donations/Public Relations	0.00	50.00	(50.00)	441.00	550.00	(109.00)
Purchased Service	400.00	0.00	400.00	1,034.46	0.00	1,034.46
Payroll Services	723.11	500.00	223.11	7,572.85	5,500.00	2,072.85
Staff Training	0.00	100.00	(100.00)	3,345.70	1,100.00	2,245.70
Telephone/Internet	2,445.30	2,000.00	445.30	23,744.71	22,000.00	1,744.71
Travel/Mileage	1,722.42	400.00	1,322.42	12,446.25	4,400.00	8,046.25
Seminar/Cont Education	0.00	0.00	0.00	2,227.42	0.00	2,227.42
Marketing/Promotion	1,165.40	50.00	1,115.40	1,315.40	550.00	765.40
Events	396.88	250.00	146.88	8,826.80	2,750.00	6,076.80

For Management Purposes Only

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C.H.A.N.C.E.
INCOME STATEMENT

For the Eleven Months Ending November 30, 2024

	Current Month	Budget	Variance	Year to Date	Budget	Variance
Outreach Expense	0.00	0.00	0.00	21,885.83	0.00	21,885.83
UA Supplies	0.00	0.00	0.00	1,880.03	0.00	1,880.03
Property Taxes	2,950.25	0.00	2,950.25	6,158.80	0.00	6,158.80
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TOTAL GENERAL ADMINISTRATION	59,251.55	54,062.45	5,189.10	686,131.86	598,146.52	87,985.34
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Total Expenses	369,598.25	343,537.81	26,060.44	4,028,225.67	3,834,125.37	194,100.30
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Net Income	9,941.38	6,665.89	3,275.49	(6,397.90)	48,115.33	(54,513.23)
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C.H.A.N.C.E. Nondiscrimination Policy

C.H.A.N.C.E. does not discriminate based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA.

CHANCE Board of Directors
Updated 11/2024

<u>First Name</u>	<u>Last Name</u>	<u>Group</u>	<u>Role</u>	<u>Term Number</u>
Kami	Beard	Board of Directors	Director	1
Tami	Cockeram	Board of Directors	Director	1
Patrice	Crisp	Board of Directors	Director	1
Joe	Dyer	Board of Directors	Treasurer	3
Valerie	Gupton	Board of Directors	Secretary	4
Curtis	Parke	Board of Directors	Director	1
Summer	Phelps	Board of Directors	Director	1
Tanya	Pritt	Board of Directors	Vice-Chair	1
Kristen	Sager-Kottre	Board of Directors	Director	1
Michelle	Shannon	Board of Directors	Chair	3
Dave	Taghon	Board of Directors	Director	1



Community Development Block Grant Activities
 2025 Applications Due by 5:00 p.m. Tuesday, January 7, 2025 (PST)
 333 Broadalbin Street SW, PO Box 490, Albany, Oregon 97321-0144 | Planning 541-917-7550

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 Area Habitat for Humanity

Contact Person: Mr G Nassar Email: GNassar@AlbanyAreahfh.org

Mailing Address: Po Box 2400, Albany Oregon 97355

Phone #: 541-570-3964 Agency website: www.albanyareahfh.org

UEI #*: DK3FPF95F2C5 EIN: 93-1090685

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

Organization Mission Statement:

The Albany Area Habitat for Humanity’s mission is to bring people together to build homes, communities, and hope. Our goal is to provide safe, affordable homeownership and repair services for low-income families, BIPOC, and elderly homeowners, fostering housing stability and community well-being.

2. Proposal Summary

Activity/Program Name: The Albany Habitat Repair Program

Activity Location: All neighborhoods location with the City of Albany

Proposal Summary: Provide a summary of the proposed activity and anticipated outcomes.

The Albany Habitat Repair Program seeks \$180,000 to provide critical home repairs for a minimum of 12 low-to moderate-income households in Albany over the next 12 months. Prioritizing local elderly, veteran, and BIPOC homeowners, and those below the Area Median Income, the program will address urgent safety, accessibility, and energy efficiency needs, aligning with Albany’s goals for equitable and sustainable housing.

Leveraging skilled staff, subcontractors, and volunteers, the program will deliver high-quality repairs, including safety modifications, structural improvements, and energy-efficient upgrades. By investing in local contractors and materials, it will generate economic benefits while fostering partnerships and empowering under-served residents for lasting community impact.

ACTIVITY BUDGET FOR WHICH CDBG FUNDS ARE BEING REQUESTED:		
CDBG Funding Request	\$	180,000
Leveraged Funds/Resources	\$	50,000
Total Activity Budget	\$	230,000



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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. See Narrative
 - 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.

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

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

See Narrative

4. Please specify which CDBG National Objective(s) will be satisfied by the proposed activity.
 - Benefits low/moderate income individuals or households;
 - 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. See Narrative

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

See Narrative

Benefit to low-income Albany residents

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

_____ individuals or 12 households minimum _____ businesses
30 % extremely low income (below 30% AMI) 30 % low income (30-50% AMI)
40 % moderate income (50-80% AMI) 50 % 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.

See Narrative



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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)
See Narrative page section 3.9		

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

Organizational Experience and Activity Sustainability

12. Describe your experience and success conducting similar projects, use of federal or CDBG funds. **See Narrative**
13. If any issues were raised during a federal program monitoring evaluation, please explain the findings and how issues were resolved. **See Narrative**
14. Explain agency experience managing construction projects subject to Davis-Bacon and/or BOLI wage requirements and/or soliciting bids for construction projects. **See Narrative**
15. Identify any other agencies or partners for this activity/project and define the roles and responsibilities of these partners. **See Narrative**
16. If not fully funded, will the agency be able to pursue the activity/service (possibly at a reduced scale)? **See Narrative**

Financial

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



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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:	\$ 230,000		
CDBG Funding Requested for Activity:	\$ 180,000		
Total Number of Households Served:	12 households minimum		
Total Cost per Household:	\$ 19,000 averaging		
Total CDBG Cost per Household	\$ 15,000 averaging		
Describe Source of Other Funds:	Amount	Amount Secured	Amount Tentative
Federal:	180,000		180,000
State:	0		
Local:	0		
Donations - Private & Restore Income:	50,000	50,000	
Grants:	0		
Loans:	0		
Activity Budget Detail (Non-Development Activities)			
Specific Cost <i>Item/Description</i>	CDBG Amount Requested	Other Funds Amount	Total Amount CDBG + <i>Other Sources</i>
	\$	\$	\$
Minimum 12 households - Critical Repairs	180,000	50,000	230,000
All materials, supplies, contractors, & activities related to repairs. = 100% CDBG Funds			
General Administrative, Construction & Management Teams		50,000	0
Total Programatic Costs	\$180,000	\$50,000	\$230,000



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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: Mr G Nassar Title: Executive Director FTE on This Project: 30%	Oversees all aspects of the program, including strategic planning, community partnerships, and reporting. With over 30 years of experience in nonprofit leadership and program management, ensures project goals align with organizational mission and CDBG requirements.
Name: Ashley Lane Title: Office Manager FTE on This Project: 40%	Handles program documentation, scheduling, financial tracking, and administrative support. Brings 8 years of experience in operations and financial management, ensuring accurate and timely data reporting. Responsible for collecting performance data and preparing all required reports for the City.
Name: Jerry Orordian Title: Construction Manager FTE on This Project: 50%	Leads project implementation, including home assessments, repair planning, and contractor coordination. With over 50 years of construction experience, ensures repairs meet safety, quality, and compliance standards, including lead paint mitigation.
Name: Michele Howard Title: Assistance Construction Manager FTE on This Project: 80%	Assists in repair execution, volunteer coordination, and on-site management. With 3 years of construction and volunteer management experience, supports efficient project delivery while maintaining safety and quality standards.

This team combines expertise in leadership, construction, administration, and compliance to ensure the successful implementation and management of the Albany Habitat Repair Program. Resumes for key personnel are included as attachments for additional details.

2025 City of Albany CDBG Grant Narrative Application

Albany Area Habitat for Humanity

3.1. Activity Description

Based on our Albany Habitat Repair Program's focus, the most relevant priorities from Albany's 2023-2027 Consolidated Plan to check are:

1. Support affordable housing in Albany.

- Our program directly improves the affordability and safety of housing for low- to moderate-income homeowners by providing critical repairs that they would otherwise be unable to afford. This aligns with the CDBG program's goal of ensuring decent, affordable housing by enabling residents to remain in their homes safely and with dignity. Additionally, the program revitalizes neighborhoods by enhancing living conditions, improving individual households, and contributing to the overall stability, appearance, and functionality of communities.
- The City of Albany's Plan emphasizes increasing housing affordability to prevent displacement and stabilize communities. This program fulfills that objective by reducing the financial burden on lower-income homeowners while preserving existing affordable housing stock, which is critical to maintaining equitable housing opportunities in the city.

2. Strengthen and revitalize low- and moderate-income neighborhoods.

- The Albany Habitat Repair Program strengthens and revitalizes low- and moderate-income neighborhoods by repairing homes and addressing safety and accessibility issues, enhancing stability, and improving overall neighborhood quality. This aligns with the CDBG program's goals of revitalizing neighborhoods and improving living conditions for low- to moderate-income residents.
- It also supports Albany's Consolidated Plan priorities to increase housing affordability, prevent displacement, and stabilize communities. By preserving affordable housing stock, reducing financial burdens on homeowners, fostering pride in ownership, and encouraging further community development, the program contributes to creating equitable, sustainable, and thriving neighborhoods in Albany.

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

The Albany Habitat Repair Program addresses a critical need for safe, affordable, and accessible housing repairs in Albany, particularly for low-to moderate-income homeowners who lack the financial resources to address urgent repair needs. Without assistance, many of these homeowners face deteriorating living conditions, increased safety risks, and potential displacement, which undermines neighborhood stability and quality of life in the Albany community.

Community Need Overview:

- According to Albany's 2023-2027 Consolidated Plan, 32% of homeowners in Albany are classified as cost-burdened, spending more than 30% of their income on housing expenses. For low-income homeowners, this leaves minimal resources for critical repairs.
- Over 45% of Albany households live below the area median income (AMI), with many unable to afford repairs such as roof replacements, accessibility modifications, or energy efficiency upgrades.
- Albany's senior population (ages 65+) increased by 21% from 2010 to 2020, according to U.S. Census data. Seniors often face mobility challenges and require accessibility modifications to age in place safely.

Evidence of Need for Repair Assistance:

- A 2022 survey by Habitat for Humanity Oregon found that 64% of low-income homeowners statewide identified home repairs as a top housing-related concern.
- Data from Albany's Code Enforcement Office highlights that substandard housing complaints have risen by 15% over the past three years, underscoring the need for repair programs to address safety and livability issues.
- Energy efficiency improvements are essential in Albany, where utility costs have risen by 12% in the last five years, disproportionately impacting low-income households.

Impact on the Community:

Without access to affordable repair services, many low-income homeowners are forced to live in unsafe conditions or face the possibility of losing their homes. This increases health risks, decreases property values, and undermines neighborhood cohesion. The Albany Habitat Repair Program directly addresses these challenges by ensuring residents can remain in their homes safely and affordably, thereby promoting housing stability and revitalizing neighborhoods.

Our office receives multiple calls per week asking for repair assistance of which we could more readily accommodate with adequate resources. This data demonstrates a pressing community need for the services provided by the Albany Habitat Repair Program.

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

The Albany Habitat Repair Program is an exceptionally effective strategy to address the gap in affordable housing repairs for low- to moderate-income homeowners in Albany. By providing no-cost critical home repairs, the program eliminates financial barriers for vulnerable residents, addressing safety hazards, accessibility needs, and energy efficiency improvements. This approach directly tackles the challenges identified in Albany's Consolidated Plan, including cost-burdened households, substandard housing conditions, and the lack of resources for essential home maintenance among elderly and low-income populations.

Targeted Approach:

The program prioritizes households most in need, including BIPOC families, elderly homeowners, and those living under 80% of the Area Median Income (AMI). By addressing safety concerns and structural issues, the program prevents further deterioration of homes, which could otherwise result in displacement or increased costs. This targeted focus ensures resources are directed where they will have the greatest impact, reducing disparities and promoting equity in housing stability.

Cost-Effective Implementation:

The program leverages a strong network of partnerships with a commitment to efficient fund management. Collaborating with such agencies as the Energy Trust and the State SHOW Oil program allows the program to incorporate energy efficiency upgrades, such as insulation and weatherization, which improve housing conditions while reducing long-term utility expenses for homeowners. Local organizations like Costco, Target, Parr lumber, Lowe's, Home Depot, other local contractors, and multiple local churches provide additional resources, technical expertise, and volunteer support, maximizing the impact of every dollar invested. Volunteers and local subcontractors always play a vital role, significantly reducing labor costs while maintaining high standards for repairs.

By preventing displacement and ensuring that vulnerable residents can remain in safe, stable housing, the program contributes to reducing the risk of homelessness. Additionally, addressing safety hazards and energy inefficiencies improves public health outcomes by reducing injuries, lowering utility burdens, and mitigating the mental and physical stress associated with unsafe living conditions. These broader benefits align with the CDBG's objectives while creating long-term stability for Albany's residents

Community Impact:

The program enhances neighborhood stability by preserving the housing stock and fostering pride in ownership, inspiring further investments in community development. It aligns with Community Development Block Grant (CDBG) goals by improving housing stability, revitalizing neighborhoods, and supporting equitable development. Through its focused, collaborative, and resource-efficient strategy, the Albany Habitat Repair Program exemplifies stewardship and delivers measurable and lasting benefits for Albany's most vulnerable residents.

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

Our program will Benefit low/moderate income individuals or households.

3.5. 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.

The Albany Habitat Repair Program is deeply committed to fostering inclusiveness and equity, ensuring that all individuals, regardless of their background or circumstances, have access to safe, affordable, and dignified housing. Our organization recognizes that housing disparities disproportionately impact elderly residents, veterans, BIPOC homeowners, and individuals with disabilities. To address these systemic inequities, we prioritize serving these underserved communities, ensuring they receive the support and resources they need. By embracing a culture of inclusion and equity, we empower Albany's most vulnerable populations, promote diversity, and contribute to the development of thriving, resilient neighborhoods where everyone can feel safe and valued.

Promoting Inclusiveness Through Our Program:

The Albany Habitat Repair Program actively seeks to serve underrepresented and underserved communities by prioritizing homeowners who are BIPOC, elderly, or living with disabilities. We collaborate with local organizations and community groups that have strong ties to these populations, ensuring culturally competent outreach and engagement.

Demonstrating Diversity Within Our Organization:

Albany Area Habitat for Humanity is committed to fostering a diverse and inclusive environment within our organization. Our staff, board members, and volunteers represent a broad range of backgrounds, experiences, and perspectives, reflecting the communities we serve. This diversity strengthens our decision-making, program delivery, and ability to address the unique needs of each homeowner.

Our commitment to diversity extends to our policies and practices. With the help of our governing organization, Habitat International, we maintain a robust nondiscrimination policy that prohibits discrimination based on race, color, religion, gender, sexual orientation, national origin, age, disability, marital status, or any other protected status. This policy applies to both employees and clients, ensuring an equitable and respectful environment for all.

A Commitment to Equity:

Through our inclusiveness efforts, Albany Area Habitat for Humanity demonstrates that equity is at the core of our mission. We provide meaningful opportunities for underrepresented communities to participate in shaping our programs, fostering a sense of empowerment and ownership. This approach aligns with the principles of the Community Development Block Grant (CDBG) program by addressing systemic inequities and promoting sustainable, inclusive communities.

Attachment:

We have included just a portion of our agency's policies as an attachment to this application, further demonstrating our steadfast commitment to fostering inclusiveness and diversity in all aspects of our work. This approach ensures that the Albany Habitat Repair Program not only meets the housing needs of our diverse community but also serves as a model for equitable and inclusive program delivery.

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

The Albany Area Habitat for Humanity is fully prepared to assist families of Spanish-speaking or other diverse backgrounds through translation support and inclusive communication strategies. We ensure that program information is accessible to all by offering materials in Spanish and coordinating translation services as needed.

We actively partner with community organizations that provide language assistance and translation support to ensure effective communication with non-English-speaking families. Additionally, we encourage family members, friends, or trusted community members to assist during interactions, and our team is committed to providing a welcoming and inclusive environment for all participants.

Our goal is to eliminate language barriers and ensure that all eligible families, regardless of linguistic background, have equitable access to the Albany Habitat Repair Program and its benefits. We continue to explore opportunities to strengthen our language accessibility efforts and foster meaningful connections with Albany's diverse communities.

3.7 How many households will benefit from our program?

Response to Question 3.7: Households Benefiting from the Program

The Albany Habitat Repair Program will directly benefit a minimum of 12 households over the grant period. These households will include:

- **30% Extremely Low Income:** Households earning below 30% of the Area Median Income (AMI), representing the most vulnerable residents in need of critical housing repairs.
- **30% Low Income:** Households earning between 30% and 50% of AMI, who face significant financial barriers to maintaining safe and livable homes.
- **40% Moderate Income:** Households earning between 50% and 80% of AMI, who often fall outside the scope of traditional assistance but still require substantial support to address repair needs.

Additionally, at least **50% of these households will be presumed to benefit** from improvements related to accessibility, energy efficiency, and overall housing stability. This program is designed to prioritize the most pressing needs of Albany's low- to moderate-income residents, ensuring resources are directed where they will have the greatest impact.

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

The Albany Habitat Repair Program aims to achieve meaningful and measurable accomplishments that directly address critical housing needs in Albany’s low- to moderate-income communities. Over the 12-month grant period, the program will focus on the following key outcomes:

1. Complete a Minimum of 12 Essential Home Repairs:

- Provide critical repairs to at least 12 low-to-moderate-income households, ensuring safer, healthier, and more sustainable living environments. Repairs will include accessibility modifications, safety improvements, structural repairs, and energy efficiency upgrades.

2. Serve Vulnerable Populations:

- Prioritize assistance for elderly, veteran and BIPOC homeowners living under the Area Median Income (AMI) who are most in need in the community.

3. Promote Energy Efficiency and Sustainability:

- Conduct energy assessments and implement energy-efficient improvements, reducing utility costs for participating households and contributing to Albany’s climate resilience goals.

4. Foster Neighborhood Stability and Revitalization:

- Enhance the overall quality and stability of neighborhoods by preserving affordable housing stock, reducing the risk of displacement, and fostering pride in ownership among participants.

5. Leverage Partnerships and Resources:

- Maximize impact through collaboration with partners such as Energy Trust, the SHOW Oil program, and local subcontractors and volunteers, ensuring efficient and cost-effective program delivery.

These accomplishments will not only improve housing conditions for individual families but also contribute to Albany’s broader goals of equitable housing, community revitalization, and sustainable development.

3.9. 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/Position Responsible	Timeline (Q1, Q2, Q3, Q4, Ongoing)
Program Launch and Outreach	Executive Director, Office Staff Repair Committee	Q1: Conduct community outreach, engage local partners, and recruit volunteers.
Identify and Select Eligible Households	Board Members Repair Committee Construction Team	Q1–Q2-Q3: Review applications, conduct home assessments, and prioritize based on need.
Energy Assessments	Energy Trust Partner, Construction Team	Q1-Q4: Schedule and perform home assessments and energy audits for selected households.
Procurement of Materials and Contractors	Repair Committee Construction Team	Q2: Secure materials and hire subcontractors for specialized tasks.
Home Repairs and Modifications	Repair Committee Construction Team Contractors	Q2–Q4: Complete repairs on at least 12 homes, including accessibility improvements, energy upgrades, and safety modifications.
Ongoing Monitoring and Reporting	Repair Committee Construction Team Executive Director	Ongoing: Document progress, ensure quality control, and provide updates to funders.
Final Reporting and Evaluation	Repair Committee Construction Team Executive Director	Q4: Summarize outcomes, evaluate program impact, and submit final report to City of Albany

This structured plan demonstrates readiness to proceed by outlining clear tasks, assigning responsibilities, and defining timelines to efficiently achieve the project’s goals. The Repair Committee is composed of Board Members, Community Committee Members, Office Staff, Construction Staff, and other dedicated Volunteers. Various tasks are assigned to specific team members: Construction Staff will conduct home assessments, Committee Members will assist with prioritizations, and Office Staff will handle documentation and reporting. In addition to the Committee, engaging new and existing construction-related partners in the preparation of projects, acquisition of materials, and execution of repairs is a crucial component. This collaborative effort ensures the entire community comes together to support families in need, fostering unity while ensuring the project is effectively managed and all responsibilities are completed.

3.10.(a) 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 Albany Habitat Repair Program is fully prepared to proceed with the proposed activities, with all necessary planning, resources, and administrative capacity in place to ensure successful implementation within the program year.

Land Use and Regulatory Considerations:

As this program focuses on home repairs and improvements for existing structures, there are no land use or zoning issues to resolve. All activities will comply with applicable local codes and ordinances. For any repair work requiring permits, our experienced Construction Staff will work closely with the City of Albany to ensure timely compliance with all permitting requirements.

Administrative Capacity:

Albany Area Habitat for Humanity has a proven track record of successfully managing complex projects and meeting program timelines. Our organization is supported by:

- **A skilled and experienced team:** Our Executive Director, Program Coordinator, Construction Staff, and Office Staff collectively bring extensive experience in project planning, execution, and reporting.
- **Strong community partnerships:** Collaboration with Energy Trust, the State Oil program, and local contractors ensures that materials and labor are readily available for efficient project management and delivery.
- **Dedicated volunteer base:** Our network of committed volunteers provides additional capacity to support construction efforts and administrative tasks.

Readiness and Timeline:

With a structured scope of work, clear task assignments, and a timeline aligned with the program year, the organization is positioned to deliver on all proposed outcomes. Our Repair Committee is prepared to begin community outreach, homeowner selection, and project planning immediately upon funding approval. This readiness ensures the Albany Habitat Repair Program will efficiently address identified community needs, achieve performance measures, and deliver significant benefits to low- to moderate-income residents within the designated time-frame.

3.10. (b). Readiness to proceed**True Life Example: Ms. Elle's Critical Home Repairs**

Ms. Elle contacted Albany Area Habitat for Humanity seeking repair assistance for her home on 1st street. Presently she can not afford to complete any repairs on her own and she lives well below local AMI. Upon completing a home assessment of her home, we discovered her porch is in a severely unsafe condition, requiring immediate replacement before any interior repairs can be addressed. Her home, built before 1978, presents additional challenges, as lead-based paint protocols must be carefully followed for any outdoor repairs.

Recognizing the urgency of this situation, our construction team evaluated the scope of work and determined that, to ensure the safety of all involved, including volunteers, we can not provide any repairs on our own. Our Repair Committee decided to look for alternate solutions to assist Ms. Elle, including the partnering with experienced local contractors and professionals. Through our strong community connections, we engaged two local companies, Fitzpatrick Painting and TnT Builders, both of whom generously committed to providing their services free of charge. This collaborative effort will ensure Ms. Elle's porch is replaced safely and efficiently, with work scheduled to be completed within the next two months.

This is a prime example of Habitat's ability to mobilize community resources, foster meaningful partnerships, and engage local businesses in transformative projects. By leveraging these relationships, we not only address critical needs like Ms. Elle's but also strengthen the community's shared commitment to helping vulnerable homeowners live safely and with dignity. This collaborative approach embodies the mission of Habitat for Humanity and demonstrates how impactful community-driven solutions can be.

3.10. (c). Readiness to proceed**True Life Example: Mr. Nestor's Critical Home Repairs**

Mr. Nestor, a senior living well below the Area Median Income (AMI) and alone on Washington Street, has been waiting for years to receive assistance with his deteriorating home. Without the financial resources to address critical repairs, his house has become increasingly unsafe, posing serious risks to his health and safety.

A licensed roofing contractor estimated \$28,500 to restore just the roof, reflecting the substantial financial burden required to make his home safe and livable again. Mr. Nestor's story highlights the critical need for programs like the Albany Habitat Repair Program, which provides vulnerable residents with the support needed to regain safe and stable housing. By addressing urgent cases like his, the program not only transforms individual lives but also strengthens the community by preserving affordable housing and fostering neighborhood stability.

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

The Albany Area Habitat for Humanity does not have any remaining CDBG funds or other funding from prior years that would result in delays or challenges in expending future CDBG funding.

3.12. Describe your success conducting similar projects, use of federal or CDBG funds.

The Albany Area Habitat for Humanity has a proven track record of successfully managing and completing projects that address critical housing needs in the community. Over the past several years, we have undertaken numerous home repair and rehabilitation projects, focusing on improving safety, accessibility, and affordability for low- to moderate-income homeowners. These projects align with our mission to build strength, stability, and self-reliance through shelter.

Most notably, using \$275,000 in funds provided through Senate Bill 5561 administered by the City of Albany, we successfully constructed two single-family homes, each with three bedrooms and two bathrooms. This project demonstrated our ability to effectively manage public funds, adhere to timelines, and deliver high-quality housing that meets the needs of local families.

Additionally, we have leveraged partnerships with incorporate energy efficiency upgrades, reduce utility costs for homeowners, and address safety and accessibility needs. These partnerships, combined with our strong volunteer network and collaborations with local contractors, enable us to execute projects efficiently and effectively.

Our administrative capacity and experience ensure compliance with all funding requirements, including financial reporting, documentation, and project tracking. By leveraging our established processes and demonstrated success in managing publicly funded and community-supported projects, we are well-positioned to achieve the proposed project's goals and deliver meaningful impact for Albany's low- to moderate-income residents.

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

There have been no issues raised during any of our previous projects, including those involving public or federal funds. The Albany Area Habitat for Humanity maintains strict compliance with all program requirements, ensuring that projects are completed efficiently, effectively, and in full adherence to guidelines and regulations. Our commitment to accountability and transparency has consistently resulted in successful outcomes and positive evaluations.

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

The Albany Area Habitat for Humanity has extensive experience managing construction projects while adhering to regulatory requirements, including those involving prevailing wage standards such as Davis-Bacon and Oregon Bureau of Labor and Industries (BOLI) wage requirements. Our team is well-versed in the processes necessary to ensure compliance with these regulations, including proper wage determinations, record-keeping, and reporting.

For past projects, we have successfully collaborated with contractors and subcontractors who are familiar with these requirements, ensuring that all labor standards are met. We carefully monitor payroll submissions and documentation to confirm compliance, working closely with partners and city officials when applicable.

In addition, Albany Area Habitat for Humanity has a strong track record of soliciting bids for construction projects. We follow a transparent and competitive bidding process that adheres to state and federal guidelines. This includes preparing clear and detailed bid packets, engaging qualified contractors, and evaluating submissions to select the most cost-effective and high-quality providers.

Our experience in managing construction projects with strict regulatory requirements, coupled with our commitment to transparency and compliance, positions us to effectively execute projects funded through CDBG or other federal programs.

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

The Albany Habitat Repair Program is a collaborative effort that engages a range of partners, each playing a critical role in ensuring the program's success. These partners include:

1. Energy Trust & SHOW Program

- Role: Provides energy assessments and guidance on implementing energy efficiency improvements in repair projects by providing resources and funding for environmentally conscious repair solutions.
- Responsibility: Conduct energy audits, recommend cost-effective upgrades, and contribute technical expertise. Supply materials or funding for repairs that improve energy efficiency and climate resilience to reduce utility costs for homeowners.

2. Local Contractors (e.g., Fitzpatrick Painting, TnT Builders)

- Role: Provide specialized construction expertise for tasks requiring professional labor.
- Responsibility: Complete complex or large-scale repairs in compliance with safety and building standards.

3. Local Businesses (e.g., Albany Costco, Target, Hyundai Dodge Jeep, Lowe's HomeDepot)

- Role: Support fundraising efforts and community engagement.
- Responsibility: Provide financial contributions, materials, or other resources to offset project costs and support program activities.

4. Local Churches

- Role: Assist in outreach and volunteer recruitment.
- Responsibility: Help connect the program to vulnerable populations and encourage community participation.

5. Volunteers

- Role: Provide labor and community engagement for home repair projects.
- Responsibility: Assist with general construction, painting, and cleanup tasks, significantly reducing labor costs and fostering community spirit.

6. City of Albany

- Role: Oversight and collaboration to ensure compliance with CDBG goals and objectives.
- Responsibility: Provide funding and guidance for program implementation and monitor progress to ensure alignment with the city's strategic goals.

These partners collectively enhance the program's capacity to address critical housing needs, leveraging expertise, resources, and community connections to deliver impactful results. Each partner's contributions are integral to the program's ability to serve low- to moderate-income homeowners effectively and efficiently.

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

Yes, the Albany Area Habitat for Humanity is committed to pursuing our Repair Program, even if not fully funded. While a reduced scale would limit the number of homes or reduce the higher priced repairs within the grant period, we will leverage our strong community partnerships, volunteer network, and additional funding sources to ensure the program continues to provide critical home repairs to low- to moderate-income homeowners.

By prioritizing the most urgent and impactful repairs, we can still address safety, accessibility, and energy efficiency needs for vulnerable households. Additionally, our collaborative relationships with local partners and contractors will enable us to maximize available resources and deliver critical repairs and cost-effective solutions.

While full funding is essential to achieve the program's full scope and potential, our commitment to improving housing conditions for Albany's residents ensures that this vital work will continue, even at a reduced capacity.

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

CDBG funds are the best fit for the Albany Habitat Repair Program because they align directly with the program's mission to improve housing stability, address safety and accessibility issues, and revitalize neighborhoods for low- to moderate-income homeowners. The program's focus on serving vulnerable populations, including elderly, veteran, BIPOC residents, and individuals with disabilities, closely mirrors the Community Development Block Grant's goals of fostering equitable, inclusive, and sustainable communities.

CDBG funds are particularly suited to this program because of their flexibility in addressing a wide range of housing repair needs, including urgent safety concerns, accessibility modifications, and energy efficiency upgrades. These funds also enable compliance with federal requirements, such as lead paint mitigation for homes built before 1978, ensuring safe and high-quality outcomes for participants.

Other Sources of Funding

In addition to CD funds, the Albany Area Habitat for Humanity relies on other sources of funding including ReStore proceeds and community donations. ReStore revenue supports general operating expenses and smaller repair projects, while community donations provide supplemental funding for specific activities. However, these sources alone are not sufficient to address the scale and complexity of the identified needs in the community.

CD funding is essential to bridge this gap, allowing the program to expand its reach and impact. By combining CDBG funds with ReStore revenue, community donations, and in-kind support, the program ensures the efficient and cost-effective use of all available resources, delivering meaningful results for Albany's most vulnerable residents.

Albany Area Habitat for Humanity.

AAHFH FY 2024-2025 Approved Budget

Updated 7/11/24

Account #	Account Name	FY24/25	Notes 24-25 FY
Income & Other Funding Sources			
1112	Investments - Ed Jones	\$ -	Bari Rodgers – All funds available with no withdrawal penalties. - \$2700 @ 8% - mutual fund – \$45,801
	Investments – OCF Fund	\$ 3,299	OCF Endowment Fund - \$3,300 is available for annual distributions - \$90k available for withdrawal
1601	Mortgages Receivable	\$ 57,600	Projected \$4,800 monthly through Amerinate when all current
1900	City of Albany Grant	\$ 147,000	Remaining amount from our \$275k City Of Albany Grant to build at least 2 homes Anne Caitlin - City Contact
1902	Home Sales	\$ 200,000	Two homes closings in 24/25 FY – mortgages to third party Willamette Valley Bank - Miller & Delgado
Sub 1	Subtotal	\$ 407,899	
4100	Contributions & Donations		
4101	Individual	\$ -	Irene Coburn, Largest individual donor – 2019-10k, 2020-10k, 2021-21k, 2022-15k, Others to be contacted
4102	Businesses	\$ -	Will review keystone for all past donors and create newsletter for communication, information providing donation opportunities – adding Newsletter Software
4103	Organizations	\$ -	Will make contact with past supporters to renew relationships and investigate additional support – adding to Newsletter lists
4104	Grants & Sponsorship	\$ -	New funding sources through HFH Oregon, International, HUD, OCF, Energy Trust and many others are under review and investigation for future funding opportunities
4150	All Churches	\$ 2,000	Will review keystone for all donor opportunities and create newsletters for communication, information, donor requests, in addition to relationship building for other opportunities.
4107	HFHI Cash Transfer – Programs	\$ 1,300	Cars for Homes Programs – Will increase marketing 24-25FY
4110	Habitat Oregon & International	\$ -	Not anticipating any funds due to new Habitat 2.0
4109	ReStore Contributions	\$ 108,000	8k per month for new FY 24-25 – Plus overages June 11,578
Sub 2	Subtotal	\$ 111,300	
4600	Fundraising Income		
4651	Lunch Fundraiser – Sybaris Bistro	\$ 14,770	Looking forward to this Event this FY - Will be in discussion with Sybaris
4652	Bottle Drop donations	\$ 2,000	Ongoing but need review and additional marketing to increase donation opportunities.
4653	Special Event Income "The Great Platypus Drop"	\$ -	Partnering with YMCA for 25/26 FY
4654	Capital Campaigns	\$ -	No other Campaigns planned at this time.
Sub 3	Subtotal	\$ 16,770	
Total Income		\$ 535,969	

GAMAEEL R. NASSAR**Executive Director**

Phone: 561.440.4188 ♣ MrG@Management302.Com

Highly motivated, results-oriented leader, manager, educator, with extensive experience in organizational development, project management, training, education, community organizing, and strategic planning.

Outstanding record of achievement with advanced proficiency in:

- **Organizational Development**
- **Graduate Placement**
- **Education Leadership**
- **Public Relations**
- **Project Management**
- **Recruitment & Development**
- **Resource Development**
- **Training & Development**
- **Grant Management**
- **Distance Learning**
- **Budget / P&L Management**
- **Accreditation Management**
- **Educator / Teacher**
- **Multicultural Environments**
- **Sales & Marketing**

HIGHLIGHTS / ACCOMPLISHMENTS

- Experienced in increasing organizational performance, effectiveness, efficiency, and financial stability
- Successfully increased campus profitability by 20% within one year and increased student population by 40% using Admission's Management & creative Student Retention strategies
- Expertise in Non-Profit Grant Management, System's Compliance, Education and Curricula development
- Developed a Miami-Dade County Census office to the highest National ranking through the implementation of Project Management Strategies, Communication Methodologies, and Human Capital Development
- Highly knowledgeable providing supportive and empowering leadership, while developing volunteers and teams using positive culturing focused on delivering improved outcomes using strong interpersonal communication

EDUCATION / ACHIEVEMENTS

- **Life, Property & Casualty licenses in Oregon and 10 Other States**
- **M.B.A., Organizational Development & Project Management**, American Intercontinental University
- **B.A., Business and Management Administration**, American Intercontinental University
- Certified Business and Mathematics Instructor & Trainer of Leadership Development courses

PROFESSIONAL EXPERIENCE

LENSTONE EDUCATION INC. - WEST PALM BEACH, FL & SMITHFIELD, VIRGINIA **2014 - 2016**

Vice President of Operations & Academic Affairs: I was directly responsible for building an overall platform for long-term success for all Students, Faculty and Staff. LEI was creating a unique opportunity for education companies that would shape and develop an improved accreditation style foundation for long-term successful compliance through all departments including Graduate Placement, Education and Admissions. The mission was a customized philosophical approach governing a transitional process of training and coaching that focuses on building positive internal cultures that would instinctively produce successful outcomes while developing and inspiring the very team who drive that success. My role was to provide guidance and vision in the implementation/execution of this mission.

FLORIDA CAREER COLLEGE – WEST PALM BEACH CAMPUS, FLORIDA **2012 – 2014**

Director of Education: As the campus leader with a multifaceted background repairing difficult environments, success has always been attained using effective leadership and change management skills. As a Campus Director with business acumen managing faculty, staff, students, and distance learning teams, effective communications led by result driven goals was the key to creating a successful team and campus, allowing for an \$8 million year. As an accreditation expert with additional extensive visit preparation experience, I have provided expertise and guidance to numerous organizations of which all have successfully obtained their required licenses and accreditations.

TIDEWATER COMMUNITY COLLEGE, CHESAPEAKE, VIRGINIA **2011 – 2013**

Professional Development & Business Instructor: Normal online and ground campus Instructor duties aside, it becomes a cognitive goal that each and every student be challenged to reach their full potential. Adult students learn more effectively from someone they like, or from someone that readily provides what they think they need to know. Combining both the creation of an impelling learning experience with a wealth of industry experiences related to professionalism and character related values, all learning aspects are totally dedicated towards increasing student performance for ultimate career success and sustainability.

ATI CAREER TRAINING CENTER, FORT LAUDERDALE, FLORIDA**2008 – 2011**

Executive Director / Director of Education: General leadership duties and responsibilities of a campus leader's time include continuously improving the student experience, creating a positive educational environment geared toward successful graduate employment, increasing operational efficiency, ensuring compliance, and maintaining staff & faculty development. Creating a team with foundational expertise is especially advantageous with such challenging programs as the Trades, Technology, The Arts, Allied Health, & Public Services. Proven leadership and management methods used to create a foundation for success include simple basic techniques like inspecting what one expects, getting back to training basics, developing good morale, and a blend of research and data examination, while concentrating on available human talent. This allows for creative and innovative solutions to address any and all deficiencies and concerns of staff and the organization, while focusing on successful outcomes.

GALATA SOCIAL SERVICES, INC. FLORIDA CITY / HOMESTEAD, FLORIDA**2003 – 2008****Executive Director:****CENTRO CAMPESINO, FLORIDA CITY, FL****2000 – 2003****Deputy Director:**

All leadership positions within Non-Profit, Social Service agencies such as GALATA and Centro are experienced through the responsibility of wearing many hats that help develop talents towards success in many areas. Non-Profit management is the ultimate training ground for so many other industries as it teaches resourcefulness, tenacity, planning, stress control, time management, and it's the supreme arena for developing customer care & service skills. Throughout my tenure with such organizations, I have been honored to manage program logistics, grant management, compliance, staffing, fund development, organizational administration, volunteer management at all levels, and adult placement programs. I also developed successful fund-raising and resource development skills within the private and public sectors with a demonstrated capability to engage and effectively influence the general, civic, corporate, and governmental communities. As a take-charge responsive leader who can foresee potential issues before they become more serious, I am able to focus on identified goals while moving forward with the challenge of helping others achieve success.

UNITED STATES DEPARTMENT OF COMMERCE, Miami, FL**1998 – 2000**

Executive Office Manager, Regional Recruiter, & Trainer: As the leader responsible for over 1,700 Field, Recruitment, Administrative, and Office Clerical Staff, this challenge proved to be an immense training ground to improve skills and abilities attained from the Social Service Industry. When assigned an office in an area of which I had little community knowledge, my background in Social Services which provided years of learned leadership and management skills, a solid base in consumer services, and personality traits of working hard & smart, proved quite effective. Our Census office rose to the highest National ranking among 500+ offices.

DRUG FREE YOUTH IN TOWN, INC., Miami, FL**1995 – 1998**

Executive Director: I directed administrative and executive programs and daily operations while providing direct supervision and training to program directors, fiscal department, human resources, staff and volunteers. I also managed the local Ameri-Corps, YouthBuild and other career related service-learning programs through such organizations as United Way of Miami-Dade County.

COALITION OF FLORIDA FARM WORKERS, INC., Homestead, FL**1992 – 1995**

Homestead Community Liaison: I served the Cities of Homestead and Florida City as an Advocate and Community Liaison for various immigrant / migrant / and relief programs and organizations including government offices, schools, and non governmental organizations. I was instrumental in developing many successful programs that helped lead to the revitalization of the community especially after the complete devastation of Hurricane Andrew.

PERSONAL CV

Born and raised in Miami Florida, I am the son of a Pioneer Social Worker who influenced many in the community as well as her own family. My mother ensured that we would all grow to be socially conscious educators able to communicate over a vast number of cultures while working with the most needy in the community. She was honored and given the name, "The Mother of Little Haiti," by the Mayors of both Miami-Dade County and the City of Miami. To say the least, because of her spirit my character was forged in love and dedication with friends and family amongst a community always searching for the American dream.

In addition to formal training, my management style was learned, developed, and tested while working in the trenches of some very difficult environments. These environments were instrumental in the development of philosophies that enabled me to create organizational transitions from difficult to productive, from good to successful and from successful to soaring.

Although I am enthusiastic, positive, creative, decisive, hardworking, I also work smart...with the understanding that as a team player that advocates a team philosophy, there are times when the team must also be carried. I have the leadership skills to bring peers together, motivate, train, lead, as well as carry a team if necessary.

Throughout my early career managing Non-profit social service centers, and working across many cultural backgrounds, strong organizational and problem-solving skills were developed using learned administrative and management proficiency. Supportive consumer services are always expressed through listening and communication skills which provides the ability to get along well with diverse personalities in a tactful and mature manner.

I have experience in various positions of business, project management, and education, including public speaking, training, coaching, and leadership development. And when it comes to dealing with staff, administration, consumers, students or faculty, I think well on my feet, and can control most situations, easily turning negative situations into productive ones.

My talents are a vast complimentary of skills and abilities advantageous to any organization no matter the title. I encompass interpersonal communication skills prepared to deal with a variety of environments and situations from the most harrowing to the corporate board room. My philosophy is that not all situations can remain positive but every situation can be turned productive – and something can be learned or accomplished.

As a project manager, I have a proven track record and the ability to complete the most stressful and difficult of projects in a timely and cost successful manner.

As an organizational leader, I have a passionate work ethic, a proven analytical and reasoning ability, high energy, strong oral and written communication skills, and the demonstrated ability to be effective within state and local political systems including interacting with elected officials, agencies, and boards.

Other Accomplishments Include:

- Successfully implemented program specific training and institutionalized student career development improving placement to 98% at one Florida based campus
- Highly skilled in increasing persistence and retention as exemplified by increased student retention by 17% at a very difficult high-ATB (Ability To Benefit) populated campus
- Effective leadership and change management skills as exemplified at one company location whose satisfaction survey results increased from 21% to 94% within 3 months, and I have led and participated in many successful accreditation visits; none of which have ever resulted in more than one finding
- Project Management Strategies, Communication Methodologies, and Human Capital Development have more than once catapulted excellence as exemplified by the Miami Dade County Census office reaching #1 status among 500+ other regional offices
- Successfully realized 5 annual multi-cultural street festivals with food vendors, professional stages, car shows, dance performances, including such local and international entertainers as Pitbull, The Bob Marley Family, Luther Campbell, Rick Ross, Flo-Rida, etc...
- Managed a multi-cultural Senior Activity Center and Family Social Service Center for over 250 seniors and over 150 youth per year
- Accomplished over 10 State College Educational Field trips for over 450 local youth geared toward college admission
- Recipient of many awards, commendations, and recognition for professional achievements from local governments, politicians and community leaders
- Board Member - Lebanon Strawberry Festival Association – Volunteer Chair – Managing over 500 volunteers – 8,000+ annual hours

Other Major Organizations & Associations

City Councilor – City of Lebanon, Oregon

The National Drug Free Youth Foundation – Founder, Executive Director

COFFO – Office Program Director / Homestead Community Liaison

Youth Build – Program Supervisor and Grant Manager

Ameri-Corps – Program Coordinator

Everglades Community Association – Program Coordinator

Christian Community Service Agency – Program Coordinator

Marketing Accomplishments

Accomplished marketing benchmarks for multiple businesses industries

Marketing consultant & advisor – customer, experience improvement – income and lead generation

Festival and Event Production & Successful Fund-Raising

Government Presentations and Funding Requests

Business Portfolio Development – and Corporate Presentations

Corporate Seminars / Training and PowerPoint presentations

Fliers, Posters, PowerPoint presentation

Sales Training and Education

Zig Ziglar Graduate

Grant Cardone & Victor Antonio Webinar Trainings

Numerous Business-2-Business Relationship Building Seminars & Workshops

Cold Calling & Hard Knocking Workshops, Training & Seminars

Research Completed - Books, Forums and Websites related to improving Sales and Marketing techniques

Alternate Skills and Abilities - Straight Sales

Given many years in the non-profit social service industry, it was often necessary to earn additional income to take care of family. These second or part-time positions afforded the ability to learn and perfect new skills.

Examples:

Cost Segregation – Cold Calls and B2B Sales

Insurance – Cold and Warm calling -Field Sales – B2B Sales

TransWorld Systems / Medical Collection Programs – Cold Calls & B2B Door Knocking

Credit Repair - Residential and Commercial Referrals, Cold Calling, and Door Knocking

Computer & Technology Systems –Retail Floor Sales & Warm Phone Commercial Sales

Home Alarm Systems – Residential and Commercial Cold Calling and Door Knocking

Television Cable Services – Residential Cold Knocking

Telephone Equipment - Cold Calls & B2B Door Knocking

Auto Alarms and Accessories – Retail Floor Sales

Industrial Wiring - B2B Cold & Warm Phone Calls

Executive Recruitment – B2B Cold and Warm Phone Calls

Adult Training Classes & Seminars (Attended & Taught)

Management & Leadership Communication

Effective Management Techniques

Interviewing Preparation Skills

MS Office Package

Sales & Sales Management

Instructor Orientations, Training and Student Engagement Basics to Advanced

Student Orientations & Employment Preparation and Resume Workshops

Customer / Consumer Services Training – From Basics to Advanced

Business & Entrepreneurial Classes & Training – From Basics to Advanced

Several Annual African American & World Mayoral Conferences, Workshops, Events, & all Coordination

Many other Workshops / Training's & Seminars throughout my Non-Profit, For-Profit & Social Services Career

Gamael "Mr G" Nassar
Phone: 561.440.4188
MrG@Management302.Com

RE: Portfolio \ Resume Updates & Cover Letter

To Whom It May Concern:

I am writing to provide an updated overview of the resume provided with recent qualifications as well as express my strong interest in pursuing this career opportunity with your organization. My professional journey and accomplishments reflect a dedicated commitment to excellence, community involvement, and a successful track record in multiple industries.

I possess a strong foundation in collaborating with a diverse array of companies, organizations, boards, committees, and leadership teams at varying levels of management and administration. My track record includes founding and leading companies and organizations, delivering training to boards and committees across multiple industries, and engaging with professionals ranging from local community members to dedicated volunteers. My ongoing commitment to my local community further underscores my dedication to community involvement.

In previous professional roles, a reputation was established as a local expert in the creation, development, and growth of non-profit boards and various organizations. My processes encompassed the dissemination of vital development information, proactive feedback, and strategic guidance to groups of all sizes. This experience has equipped me with invaluable skills and insights that I believe would make a significant contribution to the role required.

I eagerly anticipate the opportunity to share my experiences and so many stories from my past journeys and to discuss the potential to work with and within your organization.

Portfolio \ Resume Updates:

In late 2017, I relocated to Oregon to care for our elderly parents, a decision driven by deep family values. By the first quarter of 2018, I embarked on a career in the insurance industry, specializing in marketing and sales. Our team quickly excelled in serving the community, harnessing a background in networking and marketing to establish both personal and professional relationships. This engagement facilitated a rapid integration into the local community.

My passion for community involvement, coupled with my extensive experience in social engagement, opened doors to establishing meaningful relationships with local businesses and non-profits. I actively participated on numerous boards, committees, and projects allowing me to effectively create proactive relationships that serve the community in meaningful ways. My contributions were impactful enough to be honored with nominations for "Man of the Year" from two distinct communities, securing one of these prestigious awards. These accolades, along with various other honors such as "Volunteer of the

Year,” received over the past six years, underscore my ability to make a significant impact on any organization, company, or team.

Furthermore, my achievements extend beyond personal recognition, as I have steered multiple agencies to victory, earning the distinction of "Best Agency of the Year" on multiple occasions. In addition to social involvement, I have also served the community as a City Councilor as well as nominated as an electoral candidate for Mayor but was unable to gain enough votes for the position. The leadership capabilities presented here in the community were honed from many years in the trenches within the political, social, and non-profit communities in South Florida and its Deep South Counties.

These accolades serve as a testament to the expertise I am eager to contribute to any organization, charting a path to success together. My transition from entrepreneurship to this new opportunity is driven by evolving family needs and the desire to further secure our family's future.

In summary, my updated professional journey includes:

- January 2018 – Independent Property & Casualty Insurance Agent – Relocation to Oregon
- March 2018 – Farmers Office Agent / Owner in Albany, Oregon
- December 2020 – Owner / G & Jenny Insurance Agency in Lebanon, Oregon (Ongoing)
- Consulting with Good Food & Company, School of the Arts – Executive Director, 2021-2023

I am excited about the potential to bring my skills, experience, and dedication to your team and am confident that my ability to meet the position description and form strong relationships with a focus on achieving excellence will be a valuable asset to the organization.

Understanding it is long, I want to express gratitude for taking the time to review this application. I am eager for the chance to engage in a conversation about how my extensive professional experience, both recent and historical, complements the mission and objectives of your company.

Please do not hesitate to reach out using the contact information provided to coordinate a suitable time for connection and to discuss the opportunity and to delve deeper into my qualifications and passion for contributing to your team.

Thank you for your time and consideration,

Mr G Nassar

Present Non-Profit Affiliations Include

Enliven Foundation - Board Chair
 Lebanon Strawberry Festival - Board Chair
 Furniture Share Linn/Benton County- Vice Chair
 United Way - General Board Member
 Lebanon Samaritan Hospital - Board Trustee
 City of Lebanon Tourism Committee - Member
 Community Health Consortium - Board Member
 Ambassador - Albany & Lebanon Chamber of Commerce

Construction Manager

34380 OAKVILLE ROAD SW • ALBANY, OR 97321
PHONE (802) 316-2572 • E-MAIL CABIN5VT@GMAIL.COM

JEREMIAH O'RIORDAN

EMPLOYMENT

- 3/01 – 9/11 Remodeling Contractor Underhill, VT
Owner
- The primary focus of the business was in the design and building of custom furniture, kitchen islands and architectural woodwork. This work was to add value to the interior remodeling I offered to the residential market. I met with clients to design the work according to their needs and budget. The remodeling ranged from a small kitchen replacement to full house renovation. I have worked on the historic preservation of the entry to Catamount Family center in Williston. I handled all the design, estimating, hiring of sub-contractors, scheduling, workflow and billing throughout the project. I also hired and trained employees.
- 3/00 – 3/01 Huber & Suhner Essex Ctr., VT
Production Supervisor
- Set up the physical layout of the assembly area into work cells. Set up Kan-Ban throughout the assembly area. Worked with outside consultants to train all employees in lean manufacturing which resulted in shorter delivery times.
- 3/98 – 3/00 Burton Manufacturing Corporation South Burlington, VT
Production Supervisor
- Designed process manufacturing for new products which increased production by three times. Instructed other shifts in the new processes. Researched new tooling both on the internet as well as trade shows. Improved first quality acceptance rate to 98%. Through improved process flow I was able to double the glue up numbers coming out of wood core. I stream lined the flow of R&D core from the plant to the design engineers. After 6 months I was moved to the fiberglass lay-up department. In lay-up I instituted a new flow for the process from raw fiberglass to the pressed board. Instituted cross training and job rotation. Lay-up production numbers doubled in 6 months. Employees enjoyed working in lay-up, and for the first time there was a waiting list to get in the department, not out! After 6 months I absorbed the trim & shape department into lay-up to give those employees a chance to cross train and fit into the job rotation in lay-up. I took over both shifts in lay-up and instituted the new process and built a united department.
- 11/96 – 3/98 Laborie Medical Technologies Williston, VT
Warehouse Manager/Purchasing
- Initiated communication between the technical staff and the shipping department to improve delivery of services. Opened up communication with sales reps in order to have what was needed in inventory. Relocated from Montreal to Williston a 36' x 36' rolling shelving system for storage, with created a \$20,000 savings to the company. Contracted FedEx to be the sole small parcel shipper before the UPS strike which allowed us to continue daily shipments without interruption. Organized the warehouse to optimize flow of equipment. Negotiated

incoming freight from England and reduced delivery time from 10 days to 3 days. Promoted to purchasing after 9 months of employment. Participated in ISO 9000 certification by writing procedures for purchasing, shipping receiving and accounting. Attended Champlain College evenings, taking classes in computer software and hardware to increase my understanding of the products I was working with every day.

10/96 – 11/96 Chicago Bicycle Company

Burlington, VT

Production Manager

- Organized the warehousing of parts and installed a computerized inventory system. Set up assembly line production for better manufacturing flow. Evaluated and supervised manufacturing personnel. Participated in product development and advised management about part selection and sources for parts. Set up a prototype shop and initiated in-house R&D. Started and supervised field testing of the bikes with local riders.

4/93 – 7/96 Jerry's Bicycle Workshop

Jericho, VT

Owner/Operator

- Started up a new venture and increased sales every year. Hired employees with no bicycle experience and trained them to become skilled and valuable employees. Started the first juniors only mountain bike racing team in the area. Volunteered in local schools teaching bicycle mechanics skills to increase interest and awareness of the sport of bicycling.

8/84 – 3/93 Remodeling Contractor

Underhill, VT

Owner

- Started up a construction firm and increased revenue every year. Generated a loyal and satisfied customer base. Sub-contracted work from large commercial firms. Work ranged from doing renovations of Burlington restaurants to condo projects. Trained apprentices, hired employees and sub-contractors. Prepared estimates, bids and ordered all materials.

9/81 - 6/83 Canaan High School

Canaan, VT

Vocational Education Teacher

- Worked as a Vocational Education teacher for grades 11 and 12. Classes included Building Trades, Mechanics, Welding and Math. The Building Trades class built a 1½ story cape style house from foundation to finish. The Mechanics class learned troubleshooting and repair of automotive systems. Welding classes learned gas and stick welding. The Math program was developed by myself, because the incoming students did not have the skills to succeed in vocational education. The math taught was basic math, algebra and geometry.

9/80 - 6/81 Mendham Junior High School

Mendham, NJ

Woodworking Teacher

- I taught hand tool woodworking to 6th – 8th graders. Projects ranged from hand carved canoe paddles to bookshelves and picture frames. Simple spindle turning was taught to 8th grade students.

6/78 - 9/80 Remodeling Contractor

Burlington, VT

Owner

- Worked as a sub-contractor installing finish trim and cabinets in houses for general contractors in the Burlington area.

9/76 - 6/78 Edmunds Junior High School

Burlington, VT

Woodworking Teacher

- Taught intro to woodworking to 9th grade students. Semester long classes included small furniture projects such as bookcases, milking stools, small cabinets, turned candleholders and lamps. Started a Vermont Crafts class for 7th and 8th grade students. The program included woodcarving, wood sculpture, candle making, jewelry, leatherwork and kite building.

EDUCATION

1972 - 1976 SUNY at Oswego New York

Oswego, NY

Industrial Arts/Vocational Education

- Bachelors of Science Degree

Assistant Construction Manager**Michele M. Howard**

marchand2005@gmail.com
541-981-4698

OBJECTIVE: To obtain a construction position within a growing organization where I can learn the trade.

SUMMARY OF QUALIFICATIONSSome of my construction experience

Dismantled old decks, ramps and stairs (Habitat)
 Installed new siding (Habitat)
 Built new decks, stairs and ramps (home, Habitat)
 Installed engineered flooring (home, Tiny Smart House, Rental work)
 Installed attic pull down stairs (home)
 Built shed (home, Habitat)
 Primed, caulked and painted houses (home, Habitat)
 Cut and installed baseboards (home, Rental work)
 Experience using a variety of power tools (home, Tiny Smart House, Rental work)
 Misc. Household work: replaced faucets and plumbing, installed ceiling fans, fixed refrigerator, replaced garbage disposal, built furniture, painted interior walls, refinished bathroom, etc.

VOLUNTEER EXPERIENCE

Habitat for Humanity, Brushed with Kindness
 Fish of Albany

March 2021 - present
 February 2020 - present

PROFESSIONAL EXPERIENCE

Rental property work

September 2021 – November 2021

Tiny Smart House, Shop Assistant

August 2020 – September 2020

US Bankruptcy Courts of Oregon, 151 West 7th, Eugene, OR 97401

April 2002 - March 2006

Automation Specialist

New Hope Natural Media, a publisher of five natural product magazines, one weekly newspaper and producer of three-industry trade shows. 1401 Pearl Street, Boulder, CO 80302

Information Services Manager (Help Desk Manager)
System Support

March 1998 - March 2001
 April 1997 - March 1998

Eagle Summit Publishing, a publisher of two dailies, one weekly and one monthly newspaper.

Ad Services Coordinator

December 1995 - October 1996

Patuxent Publishing Company, a publisher of thirteen weekly newspapers, eight annual telephone directories and several other associated supplements and magazines.

Computer Technical Support
Systems Help Desk Assistant

August 1992 - September 1995
 January 1992 – August 1992

Expenses			
Account #	Account Name	FY24/25	Notes 24-25 FY
Expenses			
5001	Salary and Wage Expense		
5010	Executive Director	\$ 80,000	Newly hired 4-2024
5020	Construction Manager 69056 n42.83	\$ 71,265	Increasing to COLA - presently 3.2% 42.83 at 32hrs
5021	Assistant Construction Manager 22464 n25.02	\$ 26,031	Increasing to COLA - presently 3.2% 25.03 at 20hrs
7010	Office Manager 36450	\$ 37,050	Increasing to COLA - presently 3.2% 28.00 at 25hrs
7011	Retirement Savings Plan	\$ -	None provided for the 24/25 FY
7012	Christmas Bonus for staff	\$ 4,000	End of year bonus – via Board Decision
5050	Payroll Taxes	\$ 12,091	Reduced for the 24/25 FY
5043	Worker's Comp	\$ 9,000	Entire Affiliate Team – including ReStore
Sub 4	Subtotal	\$ 239,437	
6000	Marketing & Outreach		
6120	Advertising & Marketing	\$ 3,000	To promote Habitat programs & activities
6650	Printing	\$ 600	Professional printing for signage, cards, envelopes, thank you cards, etc.
6750	Volunteer Recognition & Appreciation	\$ 7,000	New volunteer shirts, other Habitat swag, gift certificates for Home Dedications: Annual gifts to large donors thank you gifts: flowers, etc. – Includes Volunteer lunches
4651	Special Event Expenses – Sybaris Bistro	\$ -	Owner has agreed to assist with this event again - 24/25FY – Date not confirmed at present
4653	Special Event Expenses - "The Great Platypus Drop"	\$ -	No plans for 24/25 FY working with YMCA for 25/26 FY
4652	Bottle Drop Campaign	\$ 400	Costs for Bottle Drop bags
Sub 5	Subtotal	\$ 11,000	
7000	Administrative Expenses		
7210	Computer Equipment/Software, Support	\$ 3,000	IT support, DropBox, web hosting, Keystone software, and computer equipment, Zoom etc.
7320	Dues and Membership	\$ 6,000	HO = 900 / Old republic surety=250 / Key Web=144 / CT12=469 / Chamber (\$800), for additional memberships
7410	Legal Fees	\$ 1,000	If needed – Free is possible
7415	Accounting	\$ 2,400	Koontz, Blasquez and Associates with bookkeeper Shirley. Tax and audit help, bookkeeping
7470	Office Rent	\$ -	Space at ReStore is free
7510	Office Supplies & Expenses	\$ 2,000	Printer ink, paper, other office supplies. Printer ink continues to be our largest expense.
7540	Postage / Freight & PO Box	\$ 1,000	Regular office mailings: bills, thank you letters, etc. Sent out Christmas Cards to volunteers and donors. – 166\$ PO Box
7560	Professional Services	\$ 10,000	Professional services TBD - HO grant resources available – ED Services
7670	Office Subscriptions	\$ 1,500	Internet, email, Web fees
7575	Cell Phone Stipends	\$ 840	Staff cell phone reimbursement - \$35 per month

5420	Liability Insurance	\$ 9,000	Business, General Liability, D&O Coverages for both Affiliate and ReStore through Lockton Insurance Company
5525	SBA Loan Repayment	\$ 7,692	\$641 / month
5526	Line of Credit for Ermine Property	\$ 42,000	Up to \$3,500 Per month possible upon refinancing
5570	Property Taxes	\$ 1,200	Costs associated with filing through Linn County Taxation for continuing to freeze taxes on our bare land properties.
5675	Tithe	\$ 2,000	Habitat Global Tithe Program – Builds homes around the world
x	Habitat Fees 2.0	\$ 6,900	1 st year invoice divided quarterly (\$1,725 - Nov, Feb, May, August – May be offset by shared donations annually.
7720	Trainings / Office Staff Meetings	\$ 3,500	Any Staff, Board or volunteer training costs. / conferences -- not travel costs – Office & Stafmeetins
7730	Travel	\$ 4,000	Travel expenses, food, lodging, transportation, mileage reimbursement,
7740	Utilities	\$ -	None anticipated for 24/25 FY
Sub 6	Subtotal	\$ 104,032	
	Construction Programs & Development		
1411	Land Acquisition	\$ -	Non Planned for FY24-25
1501	New Home Builds Construction in Progress	\$ 147,000	Remaining funds from City of Albany – contract finalizes in October, with optional extension
x	New Home Build Future	\$ -	will have at least 200k from present build sales
1502	Repair Program	\$ 5,000	Repair Program - Brush with Kindness and Age in Place
5130	Construction Bus	\$ 15,000	New Lease or purchase, Maintenance, fuel, Insurance, DMV
Can you look	Construction Supplies	\$ 3,500	All construction Tools
5232	Closing Costs	\$ 7,000	Two closings in 24/25 FY
5250	Home Ceremonies Dedications/Wall Raising	\$ 800	1 Wall Raising, 2 Home Dedications
5641	Storage Fees Supplies and Construction Bus	\$ 3,200	Bus moving to Restore location = free Increase Storage fees for extra materials located at ReStore to be moved
Sub 7	Subtotal	\$ 181,500	
	Total Expenses	\$ 535,969	

AAHFH Annual Budget	FY24/25
Total Income	535,969
Total Expenses	535,969
Net Income	\$ (0)

Albany Area Habitat for Humanity

Year d-to-Date Financial Position

As of January 6, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1102 People's Bank Checking	29,906.27
1103 US Bank Checking	30,787.03
1104 WaFD Checking	5,502.95
1105 WaFD MM	773.97
Total Bank Accounts	\$66,970.22
Accounts Receivable	
1200 Home Mortgages	671,069.71
Total Accounts Receivable	\$671,069.71
Other Current Assets	
1112 Ed Jones Account	45,801.00
1117 OCF Endowment Fund	62,238.92
Total Other Current Assets	\$108,039.92
Total Current Assets	\$846,079.85
Fixed Assets	
1411 Land for Developement	493,147.22
2241 Construction VAN 2024	27,440.00
Total Fixed Assets	\$520,587.22
TOTAL ASSETS	\$1,366,667.07
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
5053 Payroll Liability Restore	28,619.59
Total Other Current Liabilities	\$28,619.59
Total Current Liabilities	\$28,619.59
Long-Term Liabilities	
3241 Construction Van Loan	16,952.83
5525 SBA Loan Repayment	149,527.07
5526 Line of Credit for Ermine Property	336,081.45
Total Long-Term Liabilities	\$502,561.35
Total Liabilities	\$531,180.94
Equity	
Opening Balance Equity	828,959.17
Retained Earnings	-17,116.68
Net Revenue	23,643.64
Total Equity	\$835,486.13
TOTAL LIABILITIES AND EQUITY	\$1,366,667.07

Albany Area Habitat for Humanity

3 Month P & L

September to December 2024

	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL
Revenue					
1601 Mortgages Receivable	5,024.38	4,806.03		4,503.10	\$14,333.51
1900 City of Albany	31,100.68				\$31,100.68
4101 Individual	25.00	500.00	175.00	12,850.00	\$13,550.00
4102 Businesses				2,500.00	\$2,500.00
4103 Organizations	868.00			18.00	\$886.00
4104 Grants & Sponsorship				5,000.00	\$5,000.00
4107 HFHI Cash Transfer Programs	3,209.50		2,576.00		\$5,785.50
4109 ReStore Contributions	8,000.00	8,000.00	8,000.00		\$24,000.00
4120 Other Miscellaneous Revenue	1,007.07	1,533.56	943.01	1,200.00	\$4,683.64
4651 Fundraisers - SB - DT - PD		369.11		485.39	\$854.50
Total Revenue	\$49,234.63	\$15,208.70	\$11,694.01	\$26,556.49	\$102,693.83
GROSS PROFIT	\$49,234.63	\$15,208.70	\$11,694.01	\$26,556.49	\$102,693.83
Expenditures					
1501 New Home Builds Construction in Progress	2,273.27	1,818.90	8,527.06	472.05	\$13,091.28
5010 Executive Director	5,187.40	5,187.24	5,187.24	5,187.32	\$20,749.20
5020 Construction Manager	4,711.24	4,711.01	4,711.16	4,711.17	\$18,844.58
5021 Assistant Construction Manager	2,211.17	2,211.00	2,211.09	2,385.13	\$9,018.39
5030 Office Manager	3,637.80	3,465.22	3,465.22	3,465.22	\$14,033.46
5043 Worker's Comp			1,524.75		\$1,524.75
5050 Payroll Taxes	12,395.06	11,886.15	10,326.76	10,296.46	\$44,904.43
5101 Construction Supplies	156.25	152.04	200.45	126.18	\$634.92
5420 Liability Insurance			5,637.75		\$5,637.75
5641 Storage Fees - Supplies and Vehicles	234.92	170.00	170.00	170.00	\$744.92
6120 Advertising & Marketing campaigns		813.24	181.71	27.83	\$1,022.78
6750 Volunteer Recognition & Appreciation	356.62	771.33	248.50	118.75	\$1,495.20
7012 Christmas Bonus for staff				1,500.00	\$1,500.00
7210 Computer Equipment/Software, Support	16.38		120.00		\$136.38
7415 Accounting	906.00				\$906.00
7416 Bank Fees / Charges	60.00	21.00	21.00	12.00	\$114.00
7421 Merchant Fees - IMB			29.90	35.00	\$64.90
7470 Office Rent		1,400.00		709.99	\$2,109.99
7510 Office Supplies & Expenses	26.09	13.50	497.71	12.73	\$550.03
7560 Professional Services	1,000.00				\$1,000.00
7575 Cell Phone Stipends	105.00	105.00	105.00	105.00	\$420.00
7670 Office Subscriptions	101.14	451.57	239.90	568.61	\$1,361.22
7720 Trainings / Office Staff Meetings	238.43	23.37		399.00	\$660.80
7740 Utilities - all	267.32	213.39	225.91		\$706.62
Total Expenditures	\$33,884.09	\$33,413.96	\$43,631.11	\$30,302.44	\$141,231.60

Non-Discrimination Policies

Organizational Changes in Culture

Mercedes Swan
US Network Diversity Mgr

Excerpts

Whether or not you take time to intentionally shape your culture and values, your organization has a spoken or unspoken culture and values that guide how you behave, connect with others, and make decisions.

As you look to shape your existing culture, this collection of resources can help you on this important journey by offering a variety of methods that you can use to communicate your culture and the values that support them. You'll be able to create opportunities that increase cultural competency within your board and staff, as well as learn strategies to ensure you are leveraging inclusive language in all areas of the staff and board lifecycle.

In this collection

»» Practices

»» Activities

»» Inclusive Language Guide

Introduction to the collection

[View video to get started →](#)

Practices: Inclusive Organizational Culture

Mercedes Swan
US Network Diversity Mgr

Published 12/19/2024

Inclusive culture practices are behaviors your affiliate's board, leadership, staff members and volunteers exhibit to foster an environment where everyone feels welcome, included and that they belong. Inclusive culture practices are built on your organization's values and your commitment to fostering a culture where differences are celebrated.

This page provides inclusive culture practices you can implement as you begin or continue to build an inclusive culture at your affiliate.

Note: This content is intended as a general resource for Habitat for Humanity International's U.S.-based affiliates. Prior to implementing new practices, consult with your local counsel and independent advisers about your specific operational needs to ensure compliance with applicable law and your organization's board-adopted policies.

On this page

»» Community impact

»» Practices

»» Key resources

Community impact

There are intimate ties between internal organizational culture and the equitable delivery of community programs. For example, the racial and socioeconomic status of staff members or volunteers will impact the power dynamics between them and the communities with which they work. Power dynamics occur and influence our behavior whenever there is a relationship between two or more people with differences in authority, position, resources, knowledge or influence. As a result, power dynamics impact our work each day.

Accordingly, fostering an inclusive organizational culture should be done before or with volunteer and community engagement. Understanding and reflecting on the extent to which your organization is



Albany Area Habitat for Humanity Board of Directors

Updated 12/07/2024

Name	Phone	E-mail	Position
Dave L. DeSemples	503-361-7961	ddeemples@centralwcu.org	Chair
Holly F. Smith	541-740-3777	hsmith@guildmortgage.net	Vice Chair
Karla Winans	503-317-8515	Karla.Winans@Movement.com	Treasurer
Leesa Adams	541-928-3368	ldjohnson713@gmail.com	Secretary
Bobby F. Williams	541-974-7393	bobby@furnitureshare.org	
Brian Dietrich	541-9261525	briand@parr.com	
Darcy R. Winn	541-740-7862	d.r.winn@comcast.net	
Chad Harrington	541-905-2698	Chad@HarringtonRealtyGrp.com	
Richard Conolly	541-981-9903	Rconolly@aol.com	
Executive Director			
"Mr G" Gamael Nassar	541-570-3964	Gnassar@AlbanyAreaHfh.Org	

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OPEN HOUSE & RIBBON CUTTING

Albany, OR | February 28, 2025



Opening Address by Linn
County Commissioner,
William Tucker
& Albany Chief of Police,
Marcia Harnden

Come see our new clinic!

Friday, February 28, 2025

5:00pm – 6:30pm

231 SE Lyon St

Albany, OR 97321

Ideal Option is proud to host a ribbon cutting and open house event at its newest clinic located inside CHANCE Recovery in Albany. We warmly invite the entire community to hear from prominent public officials, tour the facility, and gain insight to our work. The event will kick off with opening remarks from Linn County Commissioner William Tucker and Albany Chief of Police Marcia Harnden. Together, let's make a difference.

Light refreshments will be provided. All are welcome!

Ideal Option helps more than 2,800 people each year at its 6 locations in Oregon.

- Also located in Corvallis, Hillsboro, Eugene, Springfield, and Salem
- Medications prescribed include Suboxone®, Sublocade®, Brixadi® and Vivitrol®
- Specializing in safely transitioning patients from fentanyl or methadone to buprenorphine
- Medicaid & Medicare accepted
- Outpatient clinic, confidential, no judgment
- Walk-ins welcome