



Board of Directors Meeting Packet

May 16, 2024
2:00 pm - 4:00 pm

Attend In Person at
Toledo Cascades West Center
203 North Main Street, Toledo, OR
97391

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Board of Directors
Meeting: July 18, 2024
at 2:00 pm**

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



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

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS' AGENDA
May 16, 2024
2:00 – 4:00 pm**

203 N Main St, Toledo, OR 97391

Join Teams Meeting

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

NOTE: Please contact Angelykah Light at 541.405.8420 or alight@ocwcog.org no later than noon on Wednesday, May 15, 2024, to confirm your attendance.

1. **Welcome and Introductions** (*Chair Claire Hall*)
(2:00 pm – 2:05 pm)

2. **Public Comment** (*Chair Claire Hall*)
(2:05 pm – 2:10 pm)
The floor will be open to the public for comment.

3. **Consent Calendar** (*Chair Claire Hall*)
(2:10 pm – 2:15 pm)
 - a) Approve meeting minutes from March 21, 2024 ([Page 5](#))
 - b) Financial Report YTD March 2024 ([Page 13](#))
 - c) Appointment of LPAC member Kelly Hart ([Page 33](#))

ACTION: Motion to approve Consent Calendar items.

4. **May Month Proclamations** (*Senior and Disability Services Director Randi Moore*)
(2:15 pm – 2:25 pm)
Military Appreciation Month Proclamation by Veteran Service Officer Mark Lapinkas ([Page 34](#))

ACTION: Motion to approve Military Appreciation Month Proclamation. Older

American's Month Proclamation presented by SSAC Chair Mitzi Naucler. ([Page 35](#))

ACTION: Motion to approve Older American's Month Proclamation

5. **Fiscal Year 2024-2025 Annual Work Program Budget Review** (*Finance Director Marit Nelson and Finance Committee Chair Commissioner Pat Malone*)
(2:25 pm – 2:55 pm)

Fiscal Year (FY) 2024-2025 Annual Work Program and Budget Documents. ([Page 36](#))
Resolution 2024-05-01, Agency Budget for FY2022-2023. ([Page 106](#))

ACTION: Motion to approve and adopt the FY2024-2025 Annual Work Program and Agency Budget for FY2024-2025.

6. **Membership Dues** (*Finance Director Marit Nelson*)
(2:55 pm – 3:00 pm)

Presented by Finance Director Nelson. ([Page 107](#))

ACTION: Motion to approve Membership Dues.

7. **Annual Financial Report** (*Finance Director Marit Nelson*)
(3:00 pm – 3:05 pm)

Presented by Finance Director Nelson. ([Page 114](#))

ACTION: Information only, no action needed

8. **OCWCOG Program Updates**
(3:05 pm – 3:15 pm)

Senior, Disability, and Community Services Program Director Randi Moore ([Page 194](#))
Community and Economic Development Director Jaclyn Disney ([Page 197](#))
Technology Services Director Jason Sele ([Page 201](#))
Human Resources Specialist Jesus Jara ([Page 202](#))

ACTION: Information only, no action needed

9. Subcommittee Reports

(3:15 pm – 3:25 pm)

Cascades West Area Commission on Transportation (CWACTION) ([Page 204](#))

Cascades West Economic Development District (CWEDD) ([Page 206](#))

Transportation Brokerage Advisory Committee (TBAC) ([Page 209](#))

Loan Program Advisory Committee (LPAC) ([Page 211](#))

Disability Services Advisory Council (DSAC) & Senior Services Advisory Council (SSAC) ([Page 213](#))

ACTION: Information only, no action needed

10. Community Services Consortium Update (*Chair Claire Hall and Human Resource Specialist Jesus Jara*)

(3:25 pm – 3:35 pm)

ACTION: Information only, no action needed

11. Executive Director Update (*Executive Director Ryan Vogt*)

(3:35 pm – 3:45 pm)

ACTION: Information only, no action needed.

12. Executive Session (*Chair Claire Hall*)

(3:45 pm – 3:55 pm)

- 192.660 (2)(i) – *To review and evaluate the employment related performance of the Executive Director.*

Resume Public Meeting

ACTION: Motion to approve the Executive Director’s contract

13. Other Business (*Chair Claire Hall*)

(3:55 pm – 4:00 pm)

14. Adjournment (*Chair Claire Hall*)

(4:00 pm)



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**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS COMMITTEE MINUTES
March 21, 2024
Via Zoom Video and Audio Conferencing**

Attendees: **Chair**, Commissioner Claire Hall, Lincoln County; **Vice Chair**, Commissioner Sherrie Sprenger, Linn County; **Treasurer**, Commissioner Pat Malone, Benton County; Mayor Charles Maughan, Corvallis; Mayor Jan Kaplan, Newport; Mayor Alex Johnson II, Albany; Mayor Chas Jones, Philomath; Mayor Rod Cross, Toledo; Member Bonnie Petersen, Confederated Tribes of the Siletz Indians; Councilor Rick Booth, Waldport; Councilor Joyce King, Depoe Bay; Commissioner Gil Sylvia, Port of Newport; Councilor Riley Hoagland, Lincoln City; Councilor Joshua Thorstad, Sweet Home.

Absent: Mayor Scott Cowan, Millersburg; Councilor Jeanni Cuthbertson, Monroe; Councilor Carol Korn, Tangent; Councilor Mike Caughey, Harrisburg; and Councilor Jeremy Romer, Halsey.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Technology Services (TS) Director Jason Sele; Human Resources (HR) Manager Ryan Schulze; Community and Economic Development (CED) Director Jaclyn Disney; Senior and Disability Services (SDCS) Director Randi Moore; Project Manager Nick Andrews; Union President Brittany Kosydar; and Executive Assistant Angelykah Light

Public: None.

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Board of Directors Meeting was called to order by Chair Hall on March 21, 2024, at 2:00 pm via Teams Video and Audio Conferencing, and in-person attendees.

2. Public Comment

No public comments

3. Consent Calendar

Mayor Cross moved to approve Consent Calendar items which include the meeting minutes from January 18, 2024, and the Financial Report Year to Date February 29, 2024. Mayor Johnson seconded the motion. With no objections, the Consent Calendar items were voted upon and approved.

4. Cascades West Area Commission on Transportation (CWACT)

Chair Hall acknowledged CED Director Disney and provided her the opportunity to speak on the CWACT agenda item that includes appointment of a new member.

CED Director Disney thanked Chair Hall and began by briefly covering the purpose of the Cascades West Area Commission on Transportation (CWACT). CED Director Disney provided a list of the current CWACT members requesting approval from the Board of Directors on page 31 of the meeting packet.

Mayor Johnson moved to approve the CWACT Full Commission Membership Appointment. Mayor Cross seconded the motion. With no objections, the CWACT Full Commission Membership Appointment was approved.

5. Cascades West Community Economic Development District (CWEDD)

Chair Hall again turned the floor over to CED Director Disney.

CED Director Disney stated similarly to the CWACT Membership, there is request for the Board of Directors to approve the 2024 CWEDD Membership appointment provided of page 33 of the meeting packet. CED Director Disney stated there are two members for each county, some are new appointments, and some are reappointment. CED Director Disney went on to read the names of the members up for approval.

Mayor Cross moved to approve the CWEDD items including the 2024 CWEDD Membership appointment and the CWEDD EDA Match memo and Resolution. Councilor King seconded the motion. With no objections the CWEDD items were approved.

6. Loan Program Advisory Council (LPAC)

CED Director Disney stated she enjoyed the efficiency of the group. There is a new LPAC member. Alyssa Rodgers was the previous Economic Development Catalyst for the City of Lebanon; she has since resigned. The recommendation is for Kelly Hart to be the LPAC Member replacement. Kelly is the Lebanon Community Director, and she will be taking the place of Alyssa Rodgers.

7. Subcommittee Reports

Chair Hall began by introducing the question - would the Board of Directors be interested in starting regular reports from subcommittees?

Executive Director Vogt thanked Chair Hall. In a review of the bylaws for the OCWCOG- there are 6-7 subcommittees named in the bylaws. There is a tag that says that the chairs of each subcommittee will regularly give updates to the Board of Directors. The subcommittees provide updates when there is business needed from the Board of Directors. Currently, subcommittee Chairs are not asked to update the Board of Directors, nor are they regularly scheduled to do so. This appears slightly out of sync with the bylaws. Does the Board of Directors have a preferred path for resolve? The first option is to modify the language in the bylaws. The second possibility is to request any updates be provided in the same manner as department updates and then any pressing matters could be added to the Board of Directors meeting agenda and handled accordingly.

Mayor Cross stated he would prefer the updates to be provided and matters be added to the Board of Directors agenda when needed.

Other Board of Directors members agreed with Mayor Cross. They would prefer a written update with pressing matters added to the Board of Directors agenda as needed.

8. Community Services Consortium (CSC) Update

Chair Hall introduced the next item and allowed HR Manager Schulze the attention of the group.

HR Manager Schulze gave a brief update on the progress of subcommittee development to discuss and consider the possible recommendations for either Community Services Consortium (CSC) Board of Directors or both OCWCOG and CSC Boards about the path forward for filling current CSC Executive Director, Pegge McGuire's position.

There was a meeting scheduled for that evening. Unfortunately, public notice was not made timely so the meeting will be cancelled and rescheduled. More updates will be provided when available. HR Manager Schulze stated his wife will soon be having a baby and in his absence HR Specialist, Jesus Jara will be the committee contact.

HR Specialist Jesus Jara introduced himself to the OCWCOG Board of Directors.

Chair Hall Welcomed HR Specialist Jara.

9. Strategic Plan Update

COG & CSC Joint Partnership



Oregon Cascades West
Council of Governments

Nick Andrews
Project Manager/GA
nandrews@ocwcog.org

Promoting a thriving region.

Improved Service Delivery Through Partnerships



Promoting a thriving region.

Promoting a thriving region.

OUR MISSION

To promote a thriving region through
service, connectivity, and innovation.

VISION

We are a regional leader and partner
who provides inclusive services to
meet individual and community
needs.

VALUES

Compassion
Collaboration
Diversity, Equity, and Inclusion
Integrity
Respect

Q1 Snap Shot

Notable Mentions

1. First time over 90% of milestones achieved in a quarter.
2. Collaboration amongst teams from staff level to SLT.
3. Record keeping of notes has fueled greater accountability and milestone delivery.

Q1 KPI Key	Percentages
Met/On Target = 30	91%
In Progress = 3	9%
Not Met = 0	0%

Promoting a thriving region.

Diversity, Equity, Inclusion



Promoting a thriving region.

Dayforce/HR



Intelligence at work

Promoting a thriving region.

Payroll



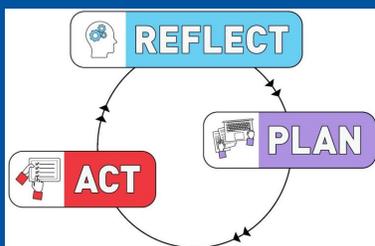
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Employee Engagement Experience



Promoting a thriving region.

Next Steps



Promoting a thriving region.

Thank You

Questions?

Promoting a thriving region.

Project Manager Nick Andrews gave a brief PowerPoint presentation on the Strategic Plan. This update included the current Q1 data, teams updates, and next steps. Project Manager Andrews gave updates on each of the six strategic plan objectives. Diversity, Equity, and Inclusion was able to have MGT come and provide training to staff and setting the foundation future trainings. Implementation is on track to roll out Dayforce- the new HR software soon to be available to managers and staff to modernize operations and increase organizational excellence. CSC is adopting the same HR software. Payroll is finishing the evaluation of CSC's Oracle implementation before finalizing the OCWCOG/Oracle NetSuite contract. The employee engagement experience group is pursuing professional development opportunities by reviewing what is currently offered and evaluating suggestions from staff for additions. A new recognition committee is currently in development. The OCWCOG and CSC partnership has been successful in the cohousing of staff in the Corvallis building and in working together to better serve consumers. HR and IT teams of OCWCOG and CSC have been combined. Improving our service delivery through partnerships is applying for joint grant with Casa Latinos and waiting on a joint grant that has been applied for from the Ford Family Foundation to benefit Stand by Me in Lincoln County.

Project Manager Andrews concluded this presentation by stating each team is completing a quarterly retrospective worksheet to evaluate what went well, where we can improve, and what we can do to grow in the future.

Chair Hall thanked Project Manager Andrews for his presentation.

10. Legislative Advocacy

Executive Director Vogt thanked Chair Hall for the introduction. Executive Director Vogt stated he had previously committed to work with Commissioner Sprenger to provide information on what OCWCOG may be involved in concerning Legislative Advocacy to the Board of Directors. After evaluation, it appears there are many needs and many ideas. Additional questions were sent out to solidify a few agreeable possibilities based on feedback. Very little response was received from others. Action from OCWCOG feels premature currently. There may be more that should be considered before pursuing a decision from the Board of Directors. There have been conversations and consideration of OCWCOG convening a meeting; pulling legislative partners together, Mayors, City Councilors and others that may benefit. There has been both advocacy and caution received regarding OCWCOG scheduling an event of this nature. If an event was to be hosted, it would require commitment of participation to ensure the Legislators and participants get the most value from the event. The idea does not seem mature enough yet. Maybe it should be considered by the Board of Directors later in the year and closer to the next Legislative Session. If there is something of concern or interest in legislation at that point- then we may be able to reconvene.

Commissioner Malone stated Executive Director Vogt gave a good summary. In the transportation side: AAMPO, CAMPO, Linn Benton Loop, and Area Commission on Transportation- there will be discussion of transportation projects in our areas. Hopefully, we will come up with some priorities we can discuss with our legislators and get into the transportation package that is going to be worked on in the next legislative session. This might be an area where we have specified advocacy and can evaluate what OCWCOG's role should be in advancing Legislation.

Chair Hall asked if there were any further thoughts on the topic of Legislative Advocacy? Or if the group felt satisfied with the amount of discussion for now.

Mayor Johnson commented on advocacy. Mayor Johnsons stated he personally testified in support of House Bill 4002 twice and it was passed by the Senate. We should find a sweet spot in our list of priorities as a body. It is good for mayors and city councilors to come forward for the things they would like to get accomplished. Since that experience, people have been reaching out to discuss their fear of going into hearing rooms and expressing what they want. Someone local would be great.

Mayor Cross stated the more people testify, the more that happens. We need to realize that is one of the things we have the power to do. If we as OCWCOG have a "list of priorities" that we can ask people to testify on, it is a good way to get things accomplished in our favor.

Mayor Johnson stated it might be beneficial to have a group. Similarly to League of Oregon Cities- This would be things the OCWCOG members represent, and we should probably get a list.

Executive Director Vogt thanked Mayor Johnson for his input.

11. OCWCOG Program Updates

Chair Hall requested the Board of Directors please review the program update documents. Chair Hall encouraged Board members to reach out to the Program Directors if there are any questions.

12. Executive Director Update

Executive Director Vogt gave an update on the recently held All-Staff meeting. There were roughly 210 staff that participated. The All-Staff meeting was hosted in person. Executive Director Vogt stated it was great to meet in person and bond. This year's theme for the organization is belonging. We have given out cups with our logo and 'I BELONG' etched at the bottom. We spent a bit of time discussing "What does it mean to belong", "what does belonging mean within our region, organization, and individually as members of OCWCOG and departments" and "what commitments do we make through our roles specifically to our team members and those we impact through our work".

Executive Director Vogt thanked Commissioner Malone and Mayor Maughan for attending the event and providing the opportunity for OCWCOG employees to spend time conversing with them.

Executive Director Vogt stated our partners at MGT completed the first training for Diversity, Equity, and Inclusion. This has been a long-term commitment and a multiyear project. We had base line level setting in training. We discussed vocabulary, creating a culture of inclusion, and belonging. There have been variations in response to the training, but the feedback appears to indicate the training was an appropriate start to this journey. We must understand what our impact is within the community and with those we provide services to. OCWCOG delivers multiple entitlement services, and we have many consumers who are eligible for these services who are hesitant to approach our organization, or our organization is ill prepared to receive these consumers due to systemic barriers. There was a discussion of our economic development and how we can help our possible consumers. This is not about pushing a political agenda. We have a responsibility to remove barriers to better provide support and services to our community. It felt like a beneficial discussion and MGT will be continuing to provide training over the next 18 months.

13. Other Business

Chair Hall asked if there was any other business to discuss before the Board of Directors.

Member Bonnie questioned if the Board of Directors approved the earlier agenda item of the CED EDA Grant Resolution.

Executive Director Vogt stated yes- in agenda item 5b.

Chair Hall stated yes it was approved. The Board of Directors approved all CWEDD items including the EDA.

14. Adjournment

With no further discussions, Chair Hall Adjourned the meeting at 2:37 p.m.

Meeting minutes taken by Angelykah Light



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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find attached the financial snapshot as well as the agency Revenue and Expense Statement for the period ending April 2024.

As of the end of this period, we are 83.3% of the way through the fiscal year.

Revenues include beginning balances from FYE 2023 as the audit has been completed and filed. AAMPO and CAMPO funds for STBG and Fund Exchange were received in March/April. Billings for SDS programs Title XIX and OAA/OPI are completed through February. The final billings for 3rd quarter 2024 are being reconciled and posted for final April close and will be reflected in year-end financials.

Programs have been very actively recategorizing their funding streams in the current fiscal year as we built the FY 2025 budget. We continue to meet frequently with Oracle and Community Service Consortium to check the progress of reports development and bug fixes specific to our agencies. We also have monthly meetings with our Customer Satisfaction Representative to measure the progress of the implementation and responses to issues.

Personal Services expenditures are 80% of budgeted for the year-to-date period. Based on this trend, we are projected to end the year at 76% of budgeted.

Materials & Services expenditures continue to trend under budget. This month we have incurred additional expenses for landscaping, pest control and other outdoor services. Currently, we are ~72% of total budget and projections put us ending the fiscal year at approximately 87%. We have gathered quotes for flooring and toilet replacement in several of the bathrooms in the Albany building. This could potentially be a project that we try to complete before the end of the fiscal year.

Implementation of Dayforce Human Resources software has been ongoing for the past few months. HR has been actively engaged in building out the system and providing employee and job data. Training for supervisors has also been taking place. Oracle NetSuite Payroll informational gathering kickoff recently took place. Finance is gathering information and assisting in building out the integration of the system within the GL. Target Go-Live is October.

	FY 2024 Budget	April 2024	Percentage
Dues	363,315	349,046	96%
State Contracts	18,442,146	14,972,075	81%
Donations	173,646	96,882	54%
Coordinated Care	14,000,000	11,361,835	39%
Total Income (all line items)	\$ 65,726,383	58,109,995	88.4%
Total Payroll Expense	\$ 22,270,532	\$17,887,603	80.3%
Professional Services	19,340,477	11,853,162	61%
Internal Service Charges	3,102,559	2,628,630	84%
Maintenance & Utilities	183,900	101,820	55%
Supplies (Meetings, Office)	165,300	122,445	74%
Travel / Training	306,500	287,777	94%
Total Expense (all line items)	\$54,958,423	\$39,378,974	71.7%

MEMBER GOVERNMENTS — COUNTIES: Benton, Lincoln, and Linn **CITIES:** Adair Village, Albany, Brownsville, Corvallis, Depoe Bay, Halsey, Harrisburg, Lebanon, Lincoln City, Millersburg, Monroe, Newport, Philomath, Siletz, Sodaville, Sweet Home, Tangent, Toledo, Waldport, Yachats **OTHER:** Confederated Tribes of Siletz Indians and Port of Newport

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
CWCOG GENERAL ADMINISTRATION							
<i>Human Resources</i>							
1011-101-40000	Beginning Balance	(15,979)	(38,898)	-	22,919	243.4%	
1011-101-42800	Internal service charges revenue	(577,900)	(481,583)	-	(96,317)	83.3%	
1011-101-46900	Misc Revenue	-	(134)	-	134		
1011-101-51000	Wages	301,072	295,437	-	5,635	98.1%	Addition of Contract HR Staff, Reimb in 1013-101
1011-101-52000	Benefits	193,912	194,811	-	(899)	100.5%	
					-		
1011-101-61100	Supplies	1,000	1,528	-	(528)	152.8%	One time additional expense
1011-101-61300	Equipment (non-capitalized)	500	1,843	-	(1,343)	368.5%	New Related to Add'l Contract HR Staff
1011-101-62100	Professional Services	-	19,884	-	(19,884)		Temp agency costs from fall quarter
1011-101-62110	Legal services	3,000	724	-	2,276	24.1%	
1011-101-62120	Marketing services	3,000	3,730	-	(730)	124.3%	Recruitments leveling out
1011-101-62130	Insurance services	-	900	-	(900)	0.0%	
1011-101-62210	Printing/copying	1,200	542	-	658	45.1%	
1011-101-62220	Postage	200	18	-	182	8.9%	
1011-101-62300	Software	50,800	12,074	-	38,727	23.8%	
1011-101-62400	Telephone/internet	1,000	72	-	928	7.2%	
1011-101-62500	Memberships/Dues	3,000	1,268	-	1,732	42.3%	
1011-101-62600	Travel and training	-	649	-	(649)	0.0%	
1011-101-62610	Trainers	9,500	1,595	-	7,905	16.8%	
1011-101-62621	Employee mileage	2,500	1,576	-	924	63.1%	
1011-101-62710	Rent expense	10,194	8,182	-	2,012	80.3%	
1011-101-70000	Capital	13,000	-	-	13,000	0.0%	
<i>Finance</i>							
1011-102-40000	Beginning Balance	(196,520)	(379,458)	-	182,938	193.1%	
1011-102-42800	Internal service charges revenue	(686,850)	(573,798)	-	(113,052)	83.5%	
1011-102-46100	Interest Revenue	(300,000)	(576,673)	-	276,673	192.2%	Interest rate higher than expected for FY
1011-102-46900	Misc Revenue	-	(220,623)	-	220,623	0.0%	
1011-102-51000	Wages	469,289	382,961	-	86,328	81.6%	
1011-102-52000	Benefits	333,574	260,923	-	72,651	78.2%	
1011-102-61100	Supplies	5,600	2,023	-	3,577	36.1%	
1011-102-61300	Equipment (non-capitalized)	4,684	7,560	-	(2,876)	161.4%	Unexpected computer replacment
1011-102-62100	Professional Services	100,000	143,192	-	(43,192)	143.2%	Additional support-software implementation
1011-102-62120	Marketing services	500	32	-	468	6.4%	
1011-102-62140	Banking services	12,000	6,418	-	5,582	53.5%	
1011-102-62210	Printing/copying	3,500	341	-	3,159	9.7%	
1011-102-62220	Postage	500	460	-	40	92.1%	
1011-102-62300	Software	68,600	124,646	-	(56,046)	181.7%	Additional licensing for finance software
1011-102-62400	Telephone/internet	2,000	953	-	1,047	47.6%	

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1011-102-62500	Memberships/Dues	1,000	2,313	-	(1,313)	231.3%	Agency Ethics Fee paid here
1011-102-62600	Travel and training	-	67	-	(67)		
1011-102-62610	Trainers	8,500	450	-	8,050	5.3%	
1011-102-62621	Employee mileage	5,000	388	-	4,612	7.8%	
1011-102-62622	Company automobile	-	305	-	(305)		
1011-102-62623	Other employee travel	-	78	-	(78)		
1011-102-62640	Employee travel meals	-	28	-	(28)		
1011-102-62710	Rent expense	18,623	16,407	-	2,216	88.1%	
1011-102-95000	Contingency	150,000	-	-	150,000	0.0%	
	General Administration		-	-	-		
1011-110-40000	Beginning Balance	(107,000)	(285,896)	-	178,896	267.2%	
1011-110-42100	Dues	-	(746)	-	746		
1011-110-42800	Internal service charges revenue	(845,000)	(707,109)	-	(137,891)	83.7%	
1011-110-43100	Contracts	(66,260)	-	-	(66,260)	0.0%	
1011-110-43500	Local	-	(49,695)	-	49,695		
1011-110-46900	Misc Revenue	(20,000)	(1,163)	-	(18,837)	5.8%	
1011-110-51000	Wages	416,753	290,572	-	126,181	69.7%	Vacant/reduced FTE in department
1011-110-52000	Benefits	244,531	201,427	-	43,104	82.4%	
1011-110-61100	Supplies	31,000	19,296	-	11,704	62.2%	
1011-110-61300	Equipment (non-capitalized)	3,250	3,775	1,940	(2,465)	175.8%	
1011-110-61400	Furniture	3,000	388	-	2,613	12.9%	
1011-110-62100	Professional Services	195,000	105,902	-	89,098	54.3%	
1011-110-62110	Legal services	35,000	29,591	-	5,409	84.5%	
1011-110-62120	Marketing services	3,000	4,587	-	(1,587)	152.9%	Meeting notices, banners, outreach materials
1011-110-62210	Printing/copying	2,000	602	-	1,398	30.1%	
1011-110-62220	Postage	300	75	-	225	25.1%	
1011-110-62300	Software	12,000	1,873	-	10,127	15.6%	
1011-110-62400	Telephone/internet	2,000	881	-	1,119	44.0%	
1011-110-62500	Memberships/Dues	6,000	4,259	-	1,741	71.0%	
1011-110-62600	Travel and training	-	7,458	-	(7,458)		
1011-110-62610	Trainers	21,000	2,990	-	18,010	14.2%	
1011-110-62621	Employee mileage	1,500	1,352	-	148	90.2%	
1011-110-62640	Employee travel meals	-	233	-	(233)		
1011-110-62710	Rent expense	11,926	15,993	-	(4,067)	134.1%	
1011-110-62900	Miscellaneous Expenses	-					
1011-110-95000	Contingency	50,000	-	-	50,000	0.0%	
1011-800-40000	Fund Balance-Special Dues	(80,815)	(83,860)	-	3,045	103.8%	

TECHNOLOGY SERVICES

Facilities

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1012-104-40000	Beginning Balance	(20,431)	(22,502)	-	2,071	110.1%	
1012-104-42800	Internal service charges revenue	(57,360)	(33,333)	-	(24,027)	58.1%	
1012-104-62700	Facility and Utilities	57,360	19,000	-	38,360	33.1%	
Technology							
1012-105-40000	Beginning Balance	(75,000)	(49,509)	-	(25,491)	66.0%	
1012-105-42200	Program revenue (including Fees)	-	20,380	-	(20,380)		
1012-105-42800	Internal service charges revenue	(980,000)	(786,852)	-	(193,148)	80.3%	
1012-105-43100	Contracts	-	(14,925)	-	14,925		
1012-105-43400	State	-	-	-	-		
1012-105-43500	Local	-	(14,953)	-	14,953		
1012-105-51000	Wages	481,301	473,726	-	7,575	98.4%	Additional Contract Staff, Reimb 1013-105
1012-105-52000	Benefits	268,715	287,092	-	(18,377)	106.8%	
1012-105-61100	Supplies	2,200	2,139	-	61	97.2%	
1012-105-61300	Equipment (non-capitalized)	65,595	82,445	33,968	(50,818)	177.5%	Computer replacement allocations
1012-105-61400	Furniture	300	-	-	300	0.0%	
1012-105-62100	Professional Services	30,000	1,260	10,569	18,171	39.4%	
1012-105-62110	Legal services	200	-	-	200	0.0%	
1012-105-62120	Marketing services	1,000	-	-	1,000	0.0%	
1012-105-62210	Printing/copying	300	25	-	275	8.5%	
1012-105-62220	Postage	100	8	-	92	7.5%	
1012-105-62300	Software	133,552	123,034	7,137	3,381	97.5%	
1012-105-62400	Telephone/internet	-	13,025	-	(13,025)		
1012-105-62600	Travel and training	-	7,965	-	(7,965)		
1012-105-62610	Trainers	5,000	5,980	-	(980)	119.6%	
1012-105-62621	Employee mileage	3,000	3,004	-	(4)	100.1%	
1012-105-62640	Employee travel meals	-	272	-	(272)		
1012-105-62710	Rent expense	39,737	33,210	-	6,527	83.6%	
1012-105-62720	Facility maintenance svcs	3,000	-	-	3,000	0.0%	
1012-105-70000	Capital	21,000	-	-	21,000	0.0%	
1012-105-77000	Software (multi-year)	-	2,519	118,561	(121,080)		Pending MS 365 Licenses-Program Allocation

BUSINESS SERVICES

Human Resources

1013-101-42200	Program revenue (including Fees)	-	(22,306)	-	22,306		3/31 Qtr End Billing in progress
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Technology

1013-105-40000	Beginning Balance	-	(31,869)	-	-		
1013-105-42200	Program revenue (including Fees)	(196,180)	(59,166)	-	(137,014)	30.2%	
1013-105-51000	Wages	116,880	-	-	116,880	0.0%	
1013-105-61300	Equipment (non-capitalized)	53,000	49,953	9,202	(6,154)	111.6%	Billable as requested by contract
1013-105-62100	Professional Services	-	3,804	279	(4,084)		

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
1013-105-62220	Postage	-	237	-	(237)		
1013-105-62300	Software	23,000	27,938	3,022	(7,960)	134.6%	Billable as requested by contract
1013-105-62621	Employee mileage	3,300	568	-	2,732	17.2%	
1013-105-77000	Software (multi-year)	-	4,475	582	(5,057)		

FACILITIES SERVICES

Facilities Maintenance

1014-104-40000	Beginning Balance	(3,218,208)	(3,190,785)	-	(27,423)	99.1%	
1014-104-42800	Internal service charges revenue	(807,297)	(721,371)	-	(85,926)	89.4%	
1014-104-44100	Rents	-	(61,630)	-	61,630	0.0%	
1014-104-46900	Misc Revenue	(23,463)	-	-	(23,463)	0.0%	
1014-104-47000	Gain/Loss on sale of capital	-	(237)	-	237		
			-	-	-		
1014-104-51000	Wages	112,056	82,673	-	29,383	73.8%	
1014-104-52000	Benefits	61,494	56,459	-	5,035	91.8%	
			-	-	-		
1014-104-61100	Supplies	11,000	13,655	-	(2,655)	124.1%	
1014-104-61300	Equipment (non-capitalized)	4,684	1,890	6,429	(3,635)	177.6%	
1014-104-61400	Furniture	-	9,629	9,822	(19,451)		
1014-104-62100	Professional Services	136,200	66,620	-	69,580	48.9%	
1014-104-62120	Marketing services	-	96	-	(96)		
1014-104-62130	Insurance services	110,000	74,948	-	35,052	68.1%	
1014-104-62210	Printing/copying	165	142	-	23	85.9%	
1014-104-62220	Postage	240	69	-	171	28.9%	
1014-104-62300	Software	900	-	-	900	0.0%	
1014-104-62400	Telephone/internet	584	24	-	560	4.1%	
1014-104-62610	Trainers	2,000	-	-	2,000	0.0%	
1014-104-62621	Employee mileage	5,000	4,448	-	552	89.0%	
1014-104-62622	Company automobile	-	656	-	(656)		
1014-104-62700	Facility and Utilities	81,000	47,829	-	33,171	59.0%	
1014-104-62720	Facility maintenance svcs	75,000	52,977	9,975	12,048	83.9%	
1014-104-62721	Janitorial Service	85,000	60,305	-	24,695	70.9%	
1014-104-62731	Electricity	-	33,276	-	(33,276)		
1014-104-62732	Water/sewer	-	407	-	(407)		
			-	-	-		
1014-104-70000	Capital	2,531,925	2,225,334	-	306,591	87.9%	
			-	-	-		
1014-104-95000	Contingency	700,000	-	-	700,000	0.0%	
1014-104-98800	Transfer to fund 8000 (COG)	65,000	-	-	65,000	0.0%	

Facilities Equipment

1014-110-40000	Beginning Balance	(205,587)	(210,988)	-	5,401	102.6%	
1014-110-42800	Internal service charges revenue	(46,200)	(25,436)	-	(20,764)	55.1%	
1014-110-46900	Misc Revenue	-	(150)	-	150	0.0%	
1014-110-62210	Printing/copying	46,200	32,944	-	13,256	71.3%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
S&DS							
<i>Senior & Disabled Services</i>							
2020-300-40000	Beginning Balance	(1,510,650)	(1,492,875)	-	(17,775)	98.8%	
2020-300-42100	Dues	(238,000)	(238,005)	-	5	100.0%	
2020-300-42200	Program revenue (including Fees)	-	-	-	-		
2020-300-43200	FedDir	-	-	-	-		
2020-300-43300	FedInd	(234,739)	-	-	(234,739)	0.0%	
2020-300-43400	State	-	-	-	-		
2020-300-43500	Local	-	(13,064)	-	13,064		
2020-300-46200	Donations	-	-	-	-		
2020-300-46700	Matching Contributions	(40,000)	(27,947)	-	(12,053)	69.9%	
2020-300-46900	Misc Revenue	(4,461)	-	-	(4,461)	0.0%	
2020-300-51000	Wages	191,680	149,197	-	42,483	77.8%	
2020-300-52000	Benefits	109,439	97,391	-	12,048	89.0%	
			-	-	-		
2020-300-61100	Supplies	3,000	875	822	1,303	56.6%	
2020-300-61300	Equipment (non-capitalized)	-	5,180	-	(5,180)		
2020-300-61400	Furniture	3,000	-	1,925	1,075	64.2%	
2020-300-62100	Professional Services	-	10,763	-	(10,763)		Grant Writing Consultant
2020-300-62110	Legal services	60,000	15,000	-	45,000	25.0%	
2020-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2020-300-62210	Printing/copying	500	46	-	454	9.2%	
2020-300-62300	Software	4,000	-	5,840	(1,840)	146.0%	Captures funds 2021-2023
2020-300-62400	Telephone/internet	1,500	-	-	1,500	0.0%	
2020-300-62500	Memberships/Dues	60,000	56,107	-	3,893	93.5%	
2020-300-62600	Travel and training	-	7,408	-	(7,408)		
2020-300-62610	Trainers	15,000	4,310	-	10,690	28.7%	
2020-300-62621	Employee mileage	1,200	-	-	1,200	0.0%	
2020-300-62623	Other employee travel	-	46	-	(46)		
2020-300-62710	Rent expense	44,212	225,239	-	(181,027)	509.5%	Budget Allocation to other funds (2021-2023)
2020-300-62800	Internal service charges expenditure	28,367	-	-	28,367	0.0%	
2020-300-67000	Resource Reserves	40,000	38,467	-	1,533	96.2%	
			-	-	-		
2020-300-99000	Other Financing Uses	14,000	-	-	14,000	0.0%	
TITLE XIX							
2021-300-40000	Beginning Balance	(3,436,217)	(5,272,140)	-	1,835,923	153.4%	
2021-300-42200	Program revenue (including Fees)	(238,173)	-	-	(238,173)	0.0%	
2021-300-43300	FedInd	-	-	-	-		
2021-300-43400	State	(14,756,600)	(12,004,687)	-	(2,751,913)	81.4%	
2021-300-43500	Local						

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2021-300-51000	Wages	7,978,825	6,145,840	-	1,832,985	77.0%	
2021-300-52000	Benefits	5,028,410	4,355,566	-	672,844	86.6%	
2021-300-61100	Supplies	41,500	45,665	-	(4,165)	110.0%	
2021-300-61200	Supplies: Volunteer recognition	-	-	-	-		
2021-300-61400	Furniture	21,500	7,088	-	14,413	33.0%	
2021-300-62100	Professional Services	20,000	41,581	-	(21,581)	207.9%	Temp Agency Costs
2021-300-62110	Legal services	-	-	-	-		
2021-300-62120	Marketing services	2,300	2,139	-	161	93.0%	
2021-300-62210	Printing/copying	38,300	24,512	-	13,788	64.0%	
2021-300-62220	Postage	38,000	19,338	-	18,662	50.9%	
2021-300-62300	Software	63,745	6,015	-	57,730	9.4%	
2021-300-62400	Telephone/internet	90,000	30,588	-	59,412	34.0%	
2021-300-62500	Memberships/Dues	-	(3,000)	-	3,000		
2021-300-62600	Travel and training	-	33,205	-	(33,205)		
2021-300-62610	Trainers	14,000	3,534	-	10,466	25.2%	
2021-300-62621	Employee mileage	77,000	81,475	-	(4,475)	105.8%	
2021-300-62623	Other employee travel	-	-	-	-		
2021-300-62650	Employee lodging	-	-	-	-		
2021-300-62700	Facility and Utilities	-	17,975	-	(17,975)		
2021-300-62710	Rent expense	493,559	286,491	-	207,068	58.0%	
2021-300-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2021-300-62721	Janitorial Service	3,000	405	-	2,595	13.5%	
2021-300-62800	Internal service charges expenditure	2,041,899	1,712,676	-	329,223	83.9%	
2021-300-64300	Client Assist: Program wages	-	-	-	-		
2021-300-67000	Resource Reserves	-	-	-	-		
OAA							
2022-300-40000	Beginning Balance	(37,489)	(113,907)	-	76,418	303.8%	
2022-300-42200	Program revenue (including Fees)	(9,000)	-	-	(9,000)	0.0%	
2022-300-43300	FedInd	-	-	-	-		
2022-300-43400	State	(720,000)	(709,094)	-	(10,906)	98.5%	
2022-300-46210	Donations Received: Money	-	(284)	-	284		
2022-300-46900	Misc Revenue	(12,607)	-	-	(12,607)	0.0%	
			-	-	-		
2022-300-51000	Wages	167,814	174,183	-	(6,369)	103.8%	
2022-300-52000	Benefits	100,196	114,576	-	(14,380)	114.4%	
2022-300-61100	Supplies	3,565	327	-	3,238	9.2%	
2022-300-61300	Equipment (non-capitalized)	594	-	-	594	0.0%	
2022-300-62100	Professional Services	169,416	53,419	-	115,997	31.5%	
2022-300-62120	Marketing services	297	2,470	-	(2,173)	831.6%	
2022-300-62150	Grants to subrecipients	-	160,802	-	(160,802)		OAA Funds to Senior Centers
2022-300-62210	Printing/copying	684	375	-	309	54.8%	
2022-300-62220	Postage	238	-	-	238	0.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2022-300-62300	Software	936	-	-	936	0.0%	
2022-300-62400	Telephone/internet	1,337	73	-	1,264	5.5%	
2022-300-62600	Travel and training	-	4,481	-	(4,481)		
2022-300-62610	Trainers	1,188	-	-	1,188	0.0%	
2022-300-62621	Employee mileage	2,674	1,753	-	921	65.6%	
2022-300-62623	Other employee travel	-	-	-	-		
2022-300-62640	Employee travel meals	-	-	-	-		
2022-300-62650	Employee lodging	-	-	-	-		
2022-300-62700	Facility and Utilities		287	-	(287)		
2022-300-62710	Rent expense	6,601	5,985	-	616	90.7%	
2022-300-62800	Internal service charges expenditure	35,236	21,490	-	13,746	61.0%	
2022-300-64300	Client Assist: Program wages	-	-	-	-		
2022-300-64400	Client Assist: Support services	-	70,442	-	(70,442)		
			-	-	-		
2022-300-95000	Contingency	14,854	-	-	14,854	0.0%	
OPI							
2023-300-40000	Beginning Balance	(87,475)	(269,506)	-	182,031	308.1%	
2023-300-42200	Program revenue (including Fees)	-	(4,142)	-	4,142		
2023-300-43100	Contracts	-	(252,880)	-	252,880		Health Care Worker & Pilot program
2023-300-43300	FedInd	-	-	-	-		
2023-300-43400	State	(1,703,541)	(623,156)	-	(1,080,385)	36.6%	
2023-300-46210	Donations Received: Money	-	-	-	-		
2023-300-51000	Wages	397,053	406,424	-	(9,371)	102.4%	
2023-300-52000	Benefits	237,066	267,344	-	(30,278)	112.8%	
2023-300-61100	Supplies	8,435	73	-	8,362	0.9%	
2023-300-61300	Equipment (non-capitalized)	1,406	1,890	-	(484)	134.4%	
2023-300-62100	Professional Services	400,845	-	-	400,845	0.0%	
2023-300-62120	Marketing services	703	-	-	703	0.0%	
2023-300-62210	Printing/copying	1,616	1	-	1,615	0.1%	
2023-300-62220	Postage	562	391	-	171	69.5%	
2023-300-62300	Software	2,214	-	-	2,214	0.0%	
2023-300-62400	Telephone/internet	3,163	24	-	3,140	0.7%	
2023-300-62600	Travel and training	-	4,830	-	(4,830)		
2023-300-62610	Trainers	2,812	-	-	2,812	0.0%	
2023-300-62621	Employee mileage	6,326	6,183	-	143	97.7%	
2023-300-62650	Employee lodging	-	-	-	-		
2023-300-62700	Facility and Utilities	-	1,136	-	(1,136)		
2023-300-62710	Rent expense	15,617	16,893	-	(1,276)	108.2%	
2023-300-62800	Internal service charges expenditure	83,373	87,436	-	(4,063)	104.9%	
2023-300-64400	Client Assist: Support services	-	138,468	-	(138,468)		
			-	-	-		
2023-300-95000	Contingency	35,146	-	-	35,146	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
MEALS ON WHEELS							
2024-300-40000	Beginning Balance	(242,898)	(86,618)	-	(156,280)	35.7%	
2024-300-42200	Program revenue (including Fees)	(240,000)	(663,377)	-	423,377	276.4%	Reallocation/corrections with budget
2024-300-42800	Internal service charges revenue	-	-	-	-		
2024-300-43100	Contracts	-	-	-	-		
2024-300-43200	FedDir	(87,000)	-	-	(87,000)	0.0%	
2024-300-43300	FedInd	-	(11,741)	-	11,741		
2024-300-43400	State	(1,654,000)	(1,032,372)	-	(621,628)	62.4%	
2024-300-43500	Local	-	(24,750)	-	24,750		
2024-300-46200	Donations	-	(500)	-	500		
2024-300-46210	Donations Received: Money	(168,646)	(76,905)	-	(91,741)	45.6%	
2024-300-46240	Donations Received: Private Grants	(90,000)	(16,800)	-	(73,200)	18.7%	
2024-300-46700	Matching Contributions	(8,064)	(2,458)	-	(5,606)	30.5%	
2024-300-46900	Misc Revenue	(20,462)	(825)	-	(19,637)	4.0%	
2024-300-51000	Wages	543,078	434,451	-	108,627	80.0%	
2024-300-52000	Benefits	318,991	284,316	-	34,675	89.1%	
2024-300-61100	Supplies	8,500	7,836	-	664	92.2%	
2024-300-61200	Supplies: Volunteer recognition	13,000	747	-	12,253	5.7%	
2024-300-61300	Equipment (non-capitalized)	2,342	3,677	-	(1,335)	157.0%	
2024-300-62100	Professional Services	1,200,000	1,617,662	-	(417,662)	134.8%	Increasing utilization at meal sites/delivery
2024-300-62120	Marketing services	2,000	381	-	1,619	19.0%	
2024-300-62130	Insurance services	2,000	913	-	1,087	45.7%	
2024-300-62140	Banking services	1,000	422	-	578	42.2%	
2024-300-62210	Printing/copying	7,500	5,409	-	2,091	72.1%	
2024-300-62220	Postage	1,200	522	-	678	43.5%	
2024-300-62300	Software	7,750	-	-	7,750	0.0%	
2024-300-62400	Telephone/internet	15,000	12,421	-	2,579	82.8%	
2024-300-62500	Memberships/Dues	1,200	2,048	-	(848)	170.7%	
2024-300-62600	Travel and training	-	4,163	-	(4,163)		
2024-300-62610	Trainers	5,000	-	-	5,000	0.0%	
2024-300-62621	Employee mileage	-	16,239	-	(16,239)		
2024-300-62622	Company automobile	12,000	3,062	-	8,938	25.5%	
2024-300-62623	Other employee travel	16,000	-	-	16,000	0.0%	
2024-300-62630	Volunteer travel	24,000	10,682	-	13,318	44.5%	
2024-300-62650	Employee lodging	-	2,114	-	(2,114)		
2024-300-62700	Facility and Utilities	-	3,722	-	(3,722)		
2024-300-62710	Rent expense	44,171	38,489	-	5,682	87.1%	
2024-300-62720	Facility maintenance svcs	3,200	7,659	-	(4,459)	239.3%	
2024-300-62800	Internal service charges expenditure	206,305	174,788	-	31,517	84.7%	

SPECIAL CONTRACTS SDS

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2029-300-40000	Beginning Balance	(152,664)	(13,037)	-	(139,627)	8.5%	
2029-300-42100	Dues	-	-	-	-		
2029-300-42200	Program revenue (including Fees)	-	-	-	-		
2029-300-43100	Contracts	-	-	-	-		
2029-300-43300	FedInd	(125,000)	-	-	(125,000)	0.0%	
2029-300-43400	State	-	(226,044)	-	226,044		
2029-300-43500	Local	-	(91,856)	-	91,856		
2029-300-46900	Misc Revenue	(30,000)	-	-	(30,000)	0.0%	
2029-300-61100	Supplies	-	11,163	-	(11,163)		
2029-300-61300	Equipment (non-capitalized)	141,000	-	-	141,000	0.0%	
2029-300-62621	Employee mileage	-	3,075	-	(3,075)		
2029-300-95000	Contingency	11,907	-	-	11,907	0.0%	
			-	-	-		
			-	-	-		
COMMUNITY SERVICES							
2030-300-61100	Supplies	-	20	-	(20)		
2030-300-61300	Equipment (non-capitalized)	-	4,442	-	(4,442)		
2030-300-62120	Marketing services	-	30	-	(30)		
AMERICORP SENIORS							Total Budget Allocated to funds 2032-2034
2031-300-43200	FedDir	(567,258)	-	-	(567,258)	0.0%	
2031-300-46210	Donations Received: Money	(5,000)	-	-	(5,000)	0.0%	
2031-300-46240	Donations Received: Private Grants	(46,126)	-	-	(46,126)	0.0%	
2031-300-46700	Matching Contributions	(30,000)	-	-	(30,000)	0.0%	
2031-300-46900	Misc Revenue	(6,943)	-	-	(6,943)	0.0%	
2031-300-51000	Wages	231,090	177,080	-	54,010	76.6%	All Fund 2032-2034
2031-300-52000	Benefits	158,044	133,003	-	25,041	84.2%	
			-	-	-		
2031-300-61100	Supplies	5,500	-	-	5,500	0.0%	
2031-300-61200	Supplies: Volunteer recognition	13,000	-	-	13,000	0.0%	
2031-300-61300	Equipment (non-capitalized)	2,342	-	-	2,342	0.0%	
2031-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2031-300-62130	Insurance services	2,982	-	-	2,982	0.0%	
2031-300-62210	Printing/copying	1,800	-	-	1,800	0.0%	
2031-300-62220	Postage	1,400	-	-	1,400	0.0%	
2031-300-62300	Software	1,800	-	-	1,800	0.0%	
2031-300-62400	Telephone/internet	2,500	-	-	2,500	0.0%	
2031-300-62610	Trainers	7,500	-	-	7,500	0.0%	
2031-300-62621	Employee mileage	4,000	-	-	4,000	0.0%	
2031-300-62630	Volunteer travel	30,000	-	-	30,000	0.0%	
2031-300-62710	Rent expense	14,040	-	-	14,040	0.0%	
2031-300-62720	Facility maintenance svcs	500	-	-	500	0.0%	
2031-300-62800	Internal service charges expenditure	58,110	-	-	58,110	0.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbrc	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
FOSTER GRANDPARENTS							
2032-300-43200	FedDir	-	(121,802)	-	121,802		
			-	-	-		
2032-300-61200	Supplies: Volunteer recognition	-	4,679	-	(4,679)		
2032-300-62100	Professional Services	-	209	-	(209)		
2032-300-62130	Insurance services	-	1,000	-	(1,000)		
2032-300-62210	Printing/copying	-	78	-	(78)		
2032-300-62500	Memberships/Dues	-	550	-	(550)		
2032-300-62600	Travel and training	-	29	-	(29)		
2032-300-62621	Employee mileage	-	1,030	-	(1,030)		
2032-300-62630	Volunteer travel	-	9,018	-	(9,018)		
2032-300-62640	Employee travel meals	-	336	-	(336)		
2032-300-62800	Internal service charges expenditure	-	7,887	-	(7,887)		
2032-300-64300	Client Assist: Program wages	150,000	51,866	-	98,134	34.6%	
RSVP							
2033-300-40000	Beginning Balance	(30,280)	(27,543)	-	(2,737)	91.0%	
2033-300-42200	Program revenue (including Fees)	-	(2,350)	-	2,350		
2033-300-43200	FedDir		(138,959)	-	138,959		
2033-300-43400	State	-	(36,809)	-	36,809		
2033-300-43500	Local	-	(14,000)	-	14,000		
2033-300-46100	Interest Revenue	-	(304)	-	304		
2033-300-46210	Donations Received: Money	-	(93)	-	93		
2033-300-61100	Supplies	-	1,839	-	(1,839)		
2033-300-61200	Supplies: Volunteer recognition	-	4,296	-	(4,296)		
2033-300-61300	Equipment (non-capitalized)	-	1,574	-	(1,574)		
2033-300-62100	Professional Services	-	7,065	-	(7,065)		
2033-300-62120	Marketing services	-	7,151	-	(7,151)		
2033-300-62130	Insurance services	-	289	-	(289)		
2033-300-62140	Banking services	-	799	-	(799)		
2033-300-62210	Printing/copying	-	2,521	-	(2,521)		
2033-300-62220	Postage	-	1,765	-	(1,765)		
2033-300-62300	Software	-	15,180	-	(15,180)		
2033-300-62400	Telephone/internet	-	79	-	(79)		
2033-300-62600	Travel and training	-	1,377	-	(1,377)		
2033-300-62621	Employee mileage	-	1,390	-	(1,390)		
2033-300-62622	Company automobile	-	61	-	(61)		
2033-300-62623	Other employee travel	-	4	-	(4)		
2033-300-62630	Volunteer travel	-	2,344	-	(2,344)		
2033-300-62640	Employee travel meals	-	26	-	(26)		
2033-300-62700	Facility and Utilities	-	530	-	(530)		
2033-300-62710	Rent expense	-	11,864	-	(11,864)		
2033-300-62800	Internal service charges expenditure	-	33,343	-	(33,343)		

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
SENIOR COMPANIONS							
2034-300-42200	Program revenue (including Fees)	-	(960)	-	960		
2034-300-46210	Donations Received: Money	-	(300)	-	300		
2034-300-43100	Contracts	-	(7,719)	-	7,719		
2034-300-43200	FedDir	-	(86,255)	-	86,255		
2034-300-61100	Supplies	-	343	-	(343)		
2034-300-61200	Supplies: Volunteer recognition	-	856	-	(856)		
2034-300-62100	Professional Services	-	252	-	(252)		
2034-300-62130	Insurance services	-	800	-	(800)		
2034-300-62210	Printing/copying	-	37	-	(37)		
2034-300-62621	Employee mileage	-	1,620	-	(1,620)		
2034-300-62630	Volunteer travel	-	14,175	-	(14,175)		
2034-300-62800	Internal service charges expenditure	-	6,537	-	(6,537)		
2034-300-64300	Client Assist: Program wages	-	26,902	-	(26,902)		
					-		
					-		
VETERANS							
2038-300-40000	Beginning Balance	(14,747)	2,319	-	(17,066)	-15.7%	
2038-300-42200	Program revenue (including Fees)	(207,500)	-	-	(207,500)	0.0%	
2038-300-43100	Contracts	-	(253,499)	-	253,499		
2038-300-43300	FedInd	-	-	-	-		
2038-300-43400	State	(114,112)	-	-	(114,112)	0.0%	
2038-300-46240	Donations Received: Private Grants	(4,000)	-	-	(4,000)	0.0%	
2038-300-46700	Matching Contributions	(44,000)	(27,951)	-	(16,049)	63.5%	
2038-300-46900	Misc Revenue	(70,564)	-	-	(70,564)	0.0%	
2038-300-51000	Wages	204,881	137,218	-	67,663	67.0%	
2038-300-52000	Benefits	137,866	109,357	-	28,509	79.3%	
2038-300-61100	Supplies	2,000	2,637	-	(637)	131.9%	
2038-300-61300	Equipment (non-capitalized)	7,026	3,427	-	3,599	48.8%	
2038-300-62100	Professional Services	500	142	-	358	28.4%	
2038-300-62110	Legal services	100	-	-	100	0.0%	
2038-300-62120	Marketing services	1,000	-	-	1,000	0.0%	
2038-300-62210	Printing/copying	850	2,253	-	(1,403)	265.0%	
2038-300-62220	Postage	75	70	-	5	93.7%	
2038-300-62300	Software	1,350	1,347	-	3	99.8%	
2038-300-62400	Telephone/internet	5,000	-	-	5,000	0.0%	
2038-300-62500	Memberships/Dues	600	250	-	350	41.7%	
2038-300-62610	Trainers	5,000	1,300	-	3,700	26.0%	
2038-300-62621	Employee mileage	500	1,638	-	(1,138)	327.5%	
2038-300-62640	Employee travel meals	-	345	-	(345)		
2038-300-62650	Employee lodging	-	1,431	-	(1,431)		
2038-300-62700	Facility and Utilities	-	437	-	(437)		
2038-300-62710	Rent expense	16,742	13,184	-	3,558	78.8%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2038-300-62721	Janitorial Service	3,000	510	-	2,490	17.0%	
2038-300-62800	Internal service charges expenditure	47,279	43,771	-	3,508	92.6%	
2038-300-95000	Contingency	21,155	-	-	21,155	0.0%	
SPECIAL CONTRACTS CSP							
2039-300-40000	Beginning Balance	(21,500)	(34,357)	-	12,857	159.8%	
2039-300-42200	Program revenue (including Fees)	-	(2,309)	-	2,309		
2039-300-43100	Contracts	(510,240)	-	-	(510,240)	0.0%	
2039-300-43400	State	-	-	-	-		
2039-300-43500	Local	-	(66,950)	-	66,950		
2039-300-46900	Misc Revenue	(6,206)	-	-	(6,206)	0.0%	
2039-300-51000	Wages	316,477	8,645	-	307,832	2.7%	Allocations moved Fund 2029-SDS
2039-300-52000	Benefits	236,757	5,364	-	231,393	2.3%	
2039-300-61100	Supplies	1,000	14	-	986	1.4%	
2039-300-61200	Supplies: Volunteer recognition		182	-	(182)		
2039-300-61300	Equipment (non-capitalized)	5,142	567	-	4,575	11.0%	
2039-300-62100	Professional Services	20,523	3,076	-	17,447	15.0%	
2039-300-62120	Marketing services	500	6,325	-	(5,825)	1265.1%	
2039-300-62130	Insurance services	500	-	-	500	0.0%	
2039-300-62210	Printing/copying	1,200	72	-	1,128	6.0%	
2039-300-62220	Postage	500	4	-	496	0.7%	
2039-300-62300	Software	2,250	5,280	-	(3,030)	234.7%	
2039-300-62400	Telephone/internet	2,200	127	-	2,073	5.8%	
2039-300-62610	Trainers	500	-	-	500	0.0%	
2039-300-62621	Employee mileage	2,500	1,816	-	684	72.6%	
2039-300-62622	Company automobile		27	-	(27)		
2039-300-62640	Employee travel meals	-	11	-	(11)		
2039-300-62700	Facility and Utilities	-	232	-	(232)		
2039-300-62710	Rent expense	2,653	1,394	-	1,259	52.5%	
2039-300-62800	Internal service charges expenditure	84,337	693	-	83,644	0.8%	
2039-300-95000	Contingency	13,571	-	-	13,571	0.0%	

COMMUNITY & ECONOMIC DEVELOPMENT

AAMPO

CED

2071-200-40000	Beginning Balance	(891,174)	(996,555)	-	105,381	111.8%	
2071-200-42200	Program revenue (including Fees)	-	(1,780,945)	-	1,780,945		Fund Exchange & STBG
2071-200-43400	State	(259,441)	(128,169)	-	(131,272)	49.4%	
2071-200-46900	Misc Revenue	(3,782)	-	-	(3,782)	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
2071-200-51000	Wages	128,707	92,434	-	36,273	71.8%	
2071-200-52000	Benefits	50,269	45,517	-	4,752	90.5%	
2071-200-61100	Supplies	1,500	1,700	-	(200)	113.3%	
2071-200-61300	Equipment (non-capitalized)	1,162	1,405	-	(243)	121.0%	
2071-200-62100	Professional Services	862,877	29,753	-	833,124	3.4%	
2071-200-62110	Legal services	500	-	-	500	0.0%	
2070-200-62120	Marketing services	-	380	-	(380)		
2071-200-62120	Marketing services	1,000	120	-	880	12.0%	
2071-200-62150	Grants to subrecipients		1,009,300	-	(1,009,300)		Cities of Albany & Millersburg COVID Funds
2071-200-62210	Printing/copying	1,000	118	-	882	11.8%	
2071-200-62220	Postage	250	9	-	241	3.8%	
2071-200-62300	Software	2,500	239	-	2,261	9.6%	
2071-200-62400	Telephone/internet	618	24	-	594	3.9%	
2071-200-62500	Memberships/Dues	1,000	634	-	366	63.4%	
2071-200-62600	Travel and training	-	916	-	(916)		
2071-200-62610	Trainers	4,000	235	-	3,765	5.9%	
2071-200-62621	Employee mileage	2,000	59	-	1,941	3.0%	
2071-200-62700	Facility and Utilities	-	1,152	-	(1,152)		
2071-200-62710	Rent expense	5,209	4,696	-	513	90.2%	
2071-200-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2071-200-62800	Internal service charges expenditure	31,805	25,314	-	6,491	79.6%	
2071-200-95000	Contingency	59,000	-	-	59,000	0.0%	
CAMPO							
2072-200-40000	Beginning Balance	(898,736)	(933,611)	-	34,875	103.9%	
2072-200-42200	Program revenue (including Fees)	-	(2,178,042)	-	2,178,042		Fund Exchange & STBG
2072-200-43400	State	(306,993)	(159,707)	-	(147,286)	52.0%	
2072-200-46900	Misc Revenue	(3,782)	-	-	(3,782)	0.0%	
2072-200-51000	Wages	135,706	101,857	-	33,849	75.1%	
2072-200-52000	Benefits	58,562	49,731	-	8,832	84.9%	
2072-200-61100	Supplies	1,500	1,814	-	(314)	120.9%	
2072-200-61300	Equipment (non-capitalized)	1,162	13,500	-	(12,338)	1161.8%	
2072-200-62100	Professional Services	877,877	39,180	-	838,697	4.5%	
2072-200-62110	Legal services	500	-	-	500	0.0%	
2072-200-62120	Marketing services	1,000	164	-	836	16.4%	
2072-200-62210	Printing/copying	1,000	96	-	904	9.6%	
2072-200-62220	Postage	250	1	-	249	0.4%	
2072-200-62300	Software	2,500	659	-	1,841	26.4%	
2072-200-62400	Telephone/internet	700	-	-	700	0.0%	
2072-200-62500	Memberships/Dues	1,000	700	-	300	70.0%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2072-200-62600	Travel and training	-	563	-	(563)		
2072-200-62610	Trainers	4,000	1,185	-	2,815	29.6%	
2072-200-62621	Employee mileage	2,000	279	-	1,721	14.0%	
2072-200-62700	Facility and Utilities	-	1,103	-	(1,103)		
2072-200-62710	Rent expense	8,374	9,370	-	(996)	111.9%	
2072-200-62720	Facility maintenance svcs	1,000	-	-	1,000	0.0%	
2072-200-62721	Janitorial Service	2,200	420	-	1,780	19.1%	
2072-200-62800	Internal service charges expenditure	31,805	25,314	-	6,491	79.6%	
2072-200-95000	Contingency	78,375	-	-	78,375	0.0%	

TRANSPORTATION PLANNING

Budget Allocation for both 2077 & 2078

2077-200-40000	Beginning Balance	(99,938)	177,223	-	(277,161)	-177.3%	
2077-200-42100	Dues		(24,400)	-	24,400		
2077-200-42200	Program revenue (including Fees)	-	(88,888)	-	88,888		
2077-200-43100	Contracts	(312,025)	-	-	(312,025)	0.0%	
2077-200-43200	FedDir	(375,000)	-	-	(375,000)	0.0%	
2077-200-43400	State	(3,005,000)	(66,330)	-	(2,938,670)	2.2%	
2077-200-43500	Local	(225,000)	(55,190)	-	(169,810)	24.5%	
2077-200-46700	Matching Contributions	(600,000)	-	-	(600,000)	0.0%	
2077-200-46900	Misc Revenue	(8,611)	-	-	(8,611)	0.0%	
2077-200-51000	Wages	516,287	154,726	-	361,561	30.0%	
2077-200-52000	Benefits	265,162	88,133	-	177,029	33.2%	
2077-200-61100	Supplies	3,500	1,618	-	1,882	46.2%	
2077-200-61300	Equipment (non-capitalized)	16,394	827	-	15,567	5.0%	
2077-200-62100	Professional Services	3,582,500	236,799	-	3,345,701	6.6%	
2077-200-62110	Legal services	1,000	228	-	773	22.8%	
2077-200-62120	Marketing services	1,500	148	-	1,353	9.8%	
2077-200-62210	Printing/copying	2,900	851	-	2,050	29.3%	
2077-200-62220	Postage	100	-	-	100	0.0%	
2077-200-62300	Software	4,695	642	-	4,053	13.7%	
2077-200-62400	Telephone/internet	2,394	-	-	2,394	0.0%	
2077-200-62500	Memberships/Dues	3,000	250	-	2,750	8.3%	
2077-200-62600	Travel and training	-	492	-	(492)		
2077-200-62610	Trainers	10,000	3,230	-	6,770	32.3%	
2077-200-62621	Employee mileage	8,000	430	-	7,570	5.4%	
			-	-			
2077-200-62710	Rent expense	19,388	10,972	-	8,416	56.6%	
2077-200-62721	Janitorial Service	1,000	-	-	1,000	0.0%	
2077-200-62800	Internal service charges expenditure	123,267	5,699	-	117,568	4.6%	
2077-200-62700	Facility and Utilities		76	-	(76)		
2077-200-95000	Contingency	172,488	-	-	172,488	0.0%	

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbr</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
COMMUNITY PLANNING							Budget Allocation is in Fund 2077
2078-200-42100	Dues	(108,000)	(83,886)	-	(24,114)	77.7%	
2078-200-42200	Program revenue (including Fees)		(244,302)	-	244,302		
2078-200-43100	Contracts	-	(2,768)	-	2,768		
2078-200-43200	FedDir	-	(37,500)	-	37,500		
2078-200-43400	State	-					
2078-200-61100	Supplies	-	1,311	-	(1,311)		
2078-200-61300	Equipment (non-capitalized)	-	2,645	-	(2,645)		
2078-200-62100	Professional Services	-	142,152	-	(142,152)		
2078-200-62110	Legal services	-	463	-	(463)		
2078-200-62120	Marketing services	-	593	-	(593)		
2078-200-62210	Printing/copying	-	482	-	(482)		
2078-200-62220	Postage	-	12	-	(12)		
2078-200-62300	Software	-	84	-	(84)		
2078-200-62400	Telephone/internet	-	227	-	(227)		
2078-200-62600	Travel and training	-	1,435	-	(1,435)		
2078-200-62610	Trainers	-	4	-	(4)		
2078-200-62621	Employee mileage	-	411	-	(411)		
2078-200-62700	Facility and Utilities	-	835	-	(835)		
2078-200-62710	Rent expense	-	5,066	-	(5,066)		
2078-200-62721	Janitorial Service	-	165	-	(165)		
2078-200-62800	Internal service charges expenditure	-	76,483	-	(76,483)		
RIDELINE							
2081-200-40000	Beginning Balance	(1,617,777)	(2,287,846)	-	670,069	141.4%	
2081-200-42100	Dues	-	(1,891)	-	1,891		
2081-200-42200	Program revenue (including Fees)	(12,000)	(58,079)	-	46,079	484.0%	
2081-200-43300	FedInd	(630,000)	-	-	(630,000)	0.0%	
2081-200-43400	State	(14,000,000)	(11,361,835)	-	(2,638,165)	81.2%	
2081-200-43500	Local	(252,000)	-	-	(252,000)	0.0%	
2081-200-46900	Misc Revenue	-	(876)	-	876		
2081-200-51000	Wages	983,832	753,288	-	230,544	76.6%	
2081-200-52000	Benefits	657,364	578,546	-	78,818	88.0%	
2081-200-61100	Supplies	8,000	6,250	-	1,750	78.1%	
2081-200-61300	Equipment (non-capitalized)	13,710	16,779	-	(3,069)	122.4%	
2081-200-61400	Furniture	5,000	-	-	5,000	0.0%	
2081-200-62100	Professional Services	12,000,000	9,316,964	-	2,683,036	77.6%	
2081-200-62110	Legal services	2,000	-	-	2,000	0.0%	
2081-200-62120	Marketing services	1,500	251	-	1,249	16.7%	
2081-200-62140	Banking services	1,000	686	-	314	68.6%	

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
2081-200-62210	Printing/copying	8,000	4,047	-	3,953	50.6%	
2081-200-62220	Postage	10,000	3,566	-	6,434	35.7%	
2081-200-62300	Software	174,280	50,000	-	124,280	28.7%	
2081-200-62400	Telephone/internet	10,000	3,341	-	6,659	33.4%	
2081-200-62500	Memberships/Dues	500	1,580	-	(1,080)	316.0%	
2081-200-62600	Travel and training	-	11,548	-	(11,548)		
2081-200-62610	Trainers	30,000	345	-	29,655	1.1%	
2081-200-62621	Employee mileage	2,000	419	-	1,581	20.9%	
2081-200-62700	Facility and Utilities	-	6,836	-	(6,836)		
2081-200-62710	Rent expense	55,786	47,767	-	8,019	85.6%	
2081-200-62800	Internal service charges expenditure	311,865	245,346	-	66,519	78.7%	
2081-200-67000	Resource Reserves	4,000	-	-	4,000	0.0%	
2081-200-95000	Contingency	615,163	-	-	615,163	0.0%	
2081-200-98282	Transfer to fund 2082	1,617,777	-	-	1,617,777	0.0%	
CED SPECIAL PROJECTS							
2082-200-40000	Beginning Balance	(111,085)	(134,385)	-	23,300	121.0%	
2082-200-48281	Transfer from fund 2081	(1,617,777)	-	-	(1,617,777)	0.0%	
2082-200-62610	Trainers	15,000	-	-	15,000	0.0%	
LENDING SERVICES ADMINISTRATION							
<i>Lending</i>							
5010-700-40000	Beginning Balance	(13,726)	5,347	-	(19,073)	-39.0%	
5010-700-42200	Program revenue (including Fees)	(51,120)	(22,178)	-	(28,942)	43.4%	
5010-700-42800	Internal service charges revenue	(150,000)	(71,867)	-	(78,133)	47.9%	
5010-700-46900	Misc Revenue	-	-	-	-		
5010-700-51000	Wages	76,400	56,904	-	19,496	74.5%	
5010-700-52000	Benefits	41,000	32,841	-	8,159	80.1%	
5010-700-61100	Supplies	500	329	-	171	65.8%	
5010-700-61300	Equipment (non-capitalized)	1,000	185	-	816	18.5%	
5010-700-62100	Professional Services	35,000	11,124	-	23,876	31.8%	
5010-700-62120	Marketing services	1,800	308	-	1,492	17.1%	
5010-700-62140	Banking services	3,332	-	-	3,332	0.0%	
5010-700-62210	Printing/copying	1,500	154	-	1,346	10.3%	
5010-700-62220	Postage	600	78	-	522	13.0%	
5010-700-62300	Software	3,450	1,688	-	1,763	48.9%	
5010-700-62400	Telephone/internet	1,500	24	-	1,476	1.6%	
5010-700-62600	Travel and training	-	559	-	(559)		
5010-700-62610	Trainers	1,500	-	-	1,500	0.0%	
5010-700-62621	Employee mileage	500	518	-	(18)	103.5%	
5010-700-62623	Other employee travel	-	-	-	-		
5010-700-62700	Facility and Utilities	-	328	-	(328)		

FQA	Account Description	Adopted Budget	Actual	Encumbr	Avail Bal	% Used	Notes-Thru 4/30/2024 -- 83.3%
5010-700-62710	Rent expense	2,753	2,646	-	107	96.1%	
5010-700-62800	Internal service charges expenditure	18,911	26,687	-	(7,776)	141.1%	
5010-700-64200	Client Assist: Lending programs	100	-	-	100	0.0%	
5010-700-95000	Contingency	25,000	-	-	25,000	0.0%	
LENDING PROGRAMS-LOAN DISBURSMENTS							
5020-700-40000	Beginning Balance	(524,345)	(1,192,790)	-	668,445	227.5%	
BEGRLF							
5021-700-46100	Interest Revenue	-	(100)	-	100		
5021-700-62140	Banking services	-	527	-	(527)		
RDF 1-3							
5022-700-42200	Program revenue (including Fees)	-	(5,091)	-	5,091		
5022-700-46100	Interest Revenue	-	(589)	-	589		
5022-700-46110	Lending Program Interest revenue	-	(28,132)	-	28,132		
5022-700-62100	Professional Services	-	132	-	(132)		
5022-700-92000	Debt Interest	-	3,298	-	(3,298)		
RDF 4							
5023-700-42200	Program revenue (including Fees)	-	(273)	-	273		
5023-700-46100	Interest Revenue	-	(194)	-	194		
5023-700-46110	Lending Program Interest revenue	-	(2,743)	-	2,743		
5023-700-62100	Professional Services	-	278	-	(278)		
5023-700-92000	Debt Interest	-	2,631	-	(2,631)		
RMAP							
5024-700-46100	Interest Revenue	-	(28)	-	28		
5024-700-62100	Professional Services	-	152	-	(152)		
5024-700-62140	Banking services	-	1,320	-	(1,320)		
LINCOLN CO URA							
5025-700-42200	Program revenue (including Fees)	-	(4,867)	-	4,867		
5025-700-46100	Interest Revenue	-	(13,383)	-	13,383		
5025-700-62100	Professional Services	-	15	-	(15)		
5025-700-62140	Banking services	-	0	-	(0)		
5025-700-62210	Printing/copying	-	1	-	(1)		
CITY OF LINCOLN CITY							
5026-700-42200	Program revenue (including Fees)	-	(532)	-	532		
5026-700-46100	Interest Revenue	-	(4,734)	-	4,734		
5026-700-46110	Lending Program Interest revenue	-	(21,251)	-	21,251		
5026-700-62140	Banking services	-	0	-	(0)		
EDA RLF							
5027-700-42200	Program revenue (including Fees)	-	(6,160)	-	6,160		
5027-700-46100	Interest Revenue	-	(16,215)	-	16,215		
5027-700-46110	Lending Program Interest revenue	-	(26,586)	-	26,586		
5027-700-46900	Misc Revenue	-	(18)	-	18		
5027-700-62100	Professional Services	-	1,433	-	(1,433)		
5027-700-62140	Banking services	-	0	-	(0)		

<u>FQA</u>	<u>Account Description</u>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Encumbrc</u>	<u>Avail Bal</u>	<u>% Used</u>	<u>Notes-Thru 4/30/2024 -- 83.3%</u>
EDA RLF CARES							
5028-700-42200	Program revenue (including Fees)	-	(874)	-	874		
5028-700-46100	Interest Revenue	-	(19,251)	-	19,251		
5028-700-46110	Lending Program Interest revenue	-	(978)	-	978		
5028-700-62140	Banking services	-	0	-	(0)		
LINCOLN CO LOAN FUND							
5029-700-42200	Program revenue (including Fees)	-	(240)	-	240		
5029-700-46100	Interest Revenue	-	(12,730)	-	12,730		
5029-700-46110	Lending Program Interest revenue	-	(10,969)	-	10,969		
5029-700-62100	Professional Services	-	-	-	-		
5029-700-62140	Banking services	-	0	-	(0)		
BIF							
5030-700-46100	Interest Revenue	-	(3,217)	-	3,217		
5030-700-62100	Professional Services	-	-	-	-		
5030-700-62140	Banking services	-	0	-	(0)		
SBA 504							
5032-700-62210	Printing/copying	-	1	-	(1)		
RESERVE FUNDS							
8000-800-40000	Beginning Balance	(3,435,242)	(3,581,186)	-	145,944	104.2%	
8000-800-48000	Transfer In	(65,000)			(65,000)	0.0%	From 1014
8000-800-71000	Equipment	59,000	128,767	-	(69,767)	218.2%	
	TOTAL REVENUE		58,109,995				
	TOTAL EXPENDITURES		39,378,974				



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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Jaclyn Disney, Community and Economic Development Director
RE: **Loan Program Advisory Committee (LPAC) New Member**

LPAC New Member

Background

The Loan Program Advisory Committee (LPAC) is established by the Oregon Cascades West Council of Governments (OCWCOG) to advise Business Lending staff and the OCWCOG Board of Directors on matters relating to the development and operation of the Business Loan Program.

In accordance with the LPAC By-Laws, membership shall consist of the Board of Directors' Executive Committee, and a commercial banking lending professional or an individual involved in economic development within the OCWCOG region.

LPAC Committee Member Alysia Rogers was the Economic Development Catalyst for the City of Lebanon. Ms. Rogers recently resigned from her position with the city and has stepped down from her seat on the LPAC. Ms. Rogers has recommended Kelly Hart to be her successor. Ms. Rogers and Ms. Hart worked at the City of Lebanon together for over 4 years.

Request

Staff requests the appointment of Ms. Hart to serve on the LPAC. Ms. Hart has been working in municipal government for over 16 years in both California and Oregon. With a bachelor's degree in urban and regional planning, and a master's degree in environmental sciences with an emphasis of government policy and planning, Kelly has used her education to work in the field of Community and Economic Development for the cities of Stanton, California and Lebanon, Oregon. Currently, Kelly is the Community Development Director for the City of Lebanon, leading the Planning, Building, and Economic Development Divisions for the City, and overseeing the workplan for previous Economic Development Catalyst, Alysia Rodgers.



Military Appreciation Month 2024

A PROCLAMATION

Whereas, the United States Congress, in 1999, passed a resolution proclaiming May as National Military Appreciation Month, calling all Americans to remember those who gave their lives in defense of freedom and to honor the men and women of all our Armed Services who have served, and are now serving our Nation; and

Whereas, Oregon Cascades West Council of Governments and residents of Linn, Benton, and Lincoln Counties have the deepest gratitude toward all Veterans and service members, and their families, and honors the commitment and courage of the many people of these Counties who are serving, and have served, our Nation; and

Whereas, Oregon Cascades West Council of Governments extends its heartfelt gratitude and good will to service members of the Linn, Benton, and Lincoln Counties, U.S. Army, National Guard, and the personnel of all armed services who have earned the respect and admiration of a grateful Nation.

Now, therefore, Oregon Cascades West Council of Governments proclaim May 2024, as the month set aside in Linn, Benton, and Lincoln Counties for honoring our Veterans, service members, and their families in observance of their contribution to our community, our state, and our Nation.

Adopted and signed this 16th day of May 2024.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

Commissioner Claire Hall
Chair, Board of Directors
Oregon Cascades West Council of Governments

Ryan Vogt
Executive Director
Oregon Cascades West Council of Governments



Older Americans Month 2024 PROCLAMATION

Whereas, The region served by Oregon Cascades West Council of governments includes a growing number of older residents who contribute their strength, wisdom, and experience to our community;

Whereas, Oregon Cascades West Council of Governments is committed to helping all individuals live longer, healthier lives in the communities of their choice, embracing the 2024 Older Americans Month theme, “**Powered by Connection**”; and

Whereas, since 1965, the Older Americans Act has provided services that promote and support older adults to remain healthy and independent; support family caregivers, address issues of exploitation, neglect and abuse of older adults, and adapt services to the needs of Native American elders; and

Whereas, we recognize the value of community engagement and service in helping older adults remain healthy and active while giving back to others; and

Whereas, our community can provide opportunities to enrich the lives of individuals of all ages by:

- Promoting and engaging older adults to stay connected through community events, and other activities supporting health and wellness, reducing social isolation; and
- Emphasizing home- and community-based services that support independent living; and
- Providing opportunities for older adults and all community members to work, volunteer, learn and mentor

Therefore, be it hereby proclaimed that May 2024 is Older Americans Month. We encourage all residents to take time this month to connect with older family members, friends, neighbors, and colleagues; acknowledge their valuable contributions, past and present; encourage their ongoing physical, mental, and emotional well-being; and support their choices about how they age in their communities.

Adopted and signed this 16th day of May 2024.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

Commissioner Claire Hall
Chair, Board of Directors
Oregon Cascades West Council of Governments

Ryan Vogt
Executive Director
Oregon Cascades West Council of Governments

Oregon Cascades West Council of Governments

Fiscal Year 2024-25



**Proposed
Budget**

Prepared by:
Oregon Cascades West Council of Governments
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Overview of OCWCOG Programs and Funding for Fiscal Year (FY) 2024-25

Role of the Oregon Cascades West Council of Governments:

Oregon Cascades West Council of Governments (OCWCOG) is a volunteer, member organization created by local governments and districts within Linn, Benton, and Lincoln Counties, the Confederated Tribes of Siletz Indians, and the Port of Newport. Oregon law (ORS190.010) authorizes OCWCOG to carry out, on behalf of its members, programs serving their residents, businesses, institutions, and agencies individually or as part of a regional solution. Only the authority of the member local governments, and their willingness to delegate their authority to OCWCOG, limits the range of services that OCWCOG can provide.

Program Areas:

General Administration

- Purpose and Intent
 - Oversee the administrative, human resources, physical infrastructure, information technology, finances, and budget to ensure the sustainability, viability, and growth of the agency, as well as members through service requests.
 - Responsible for overall vision, strategic planning and agency direction.
 - Provide consultative and technical assistance in the areas of Human Resources, Technology Information and Finance to members.
 - Provide all internal human resources, technology, facilities, finance, and general agency management. OCWCOG contracts with private attorneys for legal services.
 - Assist member governments with personnel, technology, finance, and general administration matters.
- Geographic Service Area
 - General Administration staff provides services in all OCWCOG offices and to all OCWCOG staff.
 - By member request, General Administration staff provides services within its tri- County Region of Linn, Benton, and Lincoln Counties.

Community and Economic Development

- Purpose and Intent
 - Support member jurisdictions improve livability, transportation access and economic development;
 - Administer and provide staffing for state and federally authorized regional economic development planning and grant programs;
 - Implement regional priorities through a Comprehensive Economic Development Strategy;
 - Assist local governments with goal setting, project development, grant writing and planning; and
 - Assist local governments with infrastructure improvements.

- Geographic Service Area
 - The federally-designated Cascades West Economic Development District (CWEDD) serves Benton, Lane, Lincoln, and Linn Counties.

Cascades West Business Lending (CWBL)

- Purpose and Intent
 - Deliver professional commercial loan packaging, closing, servicing, and collection services through various direct and indirect loan programs through the Cascades West Business Lending (CWBL) program;
 - Assist new and expanding small businesses in obtaining needed capital;
 - Increase economic activity and employment in our region; and
 - Stimulate private lending by partnering with a bank or credit union. CWBL can act as a secondary lender for qualified projects on a subordinated basis to lower the risk for participating lenders and incentivize participation by traditional funders.
- Geographic Service Area
 - CWBL loan programs serve clients and commercial lenders primarily within Linn, Benton, and Lincoln Counties, and offers SBA 504 loans Statewide.

Transportation

- Purpose and Intent
 - Administer state and federally authorized region-wide and sub-regional transportation planning programs.
 - Administer the Non-Emergent Medical Transportation (NEMT) brokerage, Cascades West Ride Line, arranging transportation for Oregon Health Plan (OHP) members, Medicaid recipients, select Medicare clients, and other eligible clients through pilot programs.
 - Participate in Statewide and multi-jurisdiction efforts with area elected officials to gain resources and advocate for policy changes to improve the region's transportation system.
 - Provide funding support, project management, and grant administration for transportation improvement projects in response to capacity constraints at a local level.
- Geographic Service Area
 - The Cascades West Area Commission on Transportation (CWACTION) serves Linn, Benton, and Lincoln Counties.
 - The Corvallis Area Metropolitan Planning Organization (CAMPO) serves Adair Village, Corvallis, Philomath, and a portion of Benton County.
 - The Albany Area Metropolitan Planning Organization (AAMPO) serves Albany, Millersburg, Tangent; portions of Linn and Benton Counties; and the City of Jefferson, which is in Marion County.
 - Cascades West Ride Line services Linn, Benton, and Lincoln County residents, and health care providers within the Region.
 - Statewide and multi-state coalitions include the Oregon Metropolitan Planning Organization Consortium (OMPOC).

Senior and Disability Services

- Purpose and Intent
 - Staff federal and State long-term care programs (Medicaid [Title XIX], Supplemental Nutrition Assistance Program [SNAP] benefits, and Oregon Project Independence [OPI]). Assist qualified clients in finding and maintaining the least restrictive living situation consistent with their physical and mental health.
 - Staff federally-designated Area Agency on Aging (AAA), including programs such as the Aging and Disability Resource Connection (ADRC), which provides information and assistance that allows seniors and persons with disabilities to access needed resources.
- Geographic Service Area
 - All services are provided in OCWCOG's tri-County Region. Principle offices are in Albany, Corvallis, and Toledo.

Community Services Program

- Purpose and Intent
 - Assist seniors and retired persons to serve their communities through volunteering with OCWCOG's AmeriCorp Seniors' Programs including Foster Grandparent Program (FGP), Retired Senior and Volunteer Program (RSVP), and Senior Companion Program (SCP).
 - Assist veterans in Benton County with obtaining all benefits they are entitled to receive.
- Geographic Service Area
 - All services, except Veterans Services, are provided in OCWCOG's tri-County region. Principle offices are in Albany, Corvallis, and Toledo.
 - Benton County contracts with OCWCOG to staff its Veterans Services Office (VSO). Lincoln and Linn Counties provide their own Veterans Services staff.

Governance, Administration, and Programs of OCWCOG:

A Board of Directors (Board), consisting of a local elected representative from each member government, governs OCWCOG. No member or class of members has more authority than another, regardless of size of population or type of government. The Board meets bi-monthly.

The Board hires an Executive Director who is delegated all operational and contracting authority. However, the Board retains budget approval authority, including the setting of pay levels, benefits amounts, and approves the labor contract with the Service Employees International Union (SEIU), which represents the majority of OCWCOG's employees. The Executive Director makes recommendations to the Board regarding these matters prior to Board action.

The Board has an Executive Committee and a Finance Committee. The Executive Committee meets bi-monthly with OCWCOG management to discuss and advise on administrative and operational issues, in between meetings of the full Board. The

Finance Committee consists of the full Executive Committee and OCWCOG standing sub-committee chairs. The Finance Committee meets bi-monthly to review financial statements and budget to actual figures. Historically, the Finance Committee has also served as the Budget Committee, which is a committee required of Oregon Budget law. OCWCOG follows a budgeting process similar to that specified for Oregon local governments.

In addition, there are several standing advisory bodies for specific programs. It is at the advisory body level that most deliberation regarding programs occurs. Whereas the Board primarily focuses on the overall structure and finances of OCWCOG. The Board is, nevertheless, the final policy authority for all programs that are the direct responsibility of OCWCOG.

OCWCOG provides staff by contract to several regional bodies and local governments. In these cases, the Board's role is limited to deciding if OCWCOG should provide staffing for the other agency. No member may independently require that OCWCOG operate a program on its behalf without the approval of the OCWCOG Board. However, members may ask for OCWCOG assistance with that members' specific project or program, as long as the general area of assistance is described herein. Given that general authority, OCWCOG staff may occasionally contract with a specific member to provide such a service, without that specific project being included in this document.

All work of OCWCOG staff is presented in this document. Consequently, this document can be correctly read as an authorizing document, directing the Executive Director to carry out programs and functions on behalf of the members consistent with this document.

OCWCOG Funding:

Each member is assessed dues annually. Dues are assessed as General, Transportation, and Community Development. The General dues are allocated to each program area as described in the annually adopted budget. OCWCOG annual dues rates are adopted each year and are equal to approximately 1% of the total agency revenue. By law, ORS 190.010 entities may not establish a tax base as a source of revenue. Consequently, the General dues are the only general-purpose funding of the agency and, therefore, the only funds that the Board can redirect to different programs. Dues are used to provide required matching funds to gain State and federal program funding.

The vast majority of revenue is in the form of payment for contracted services through federal, state, and local contracts.



Oregon Cascades West Council of Governments

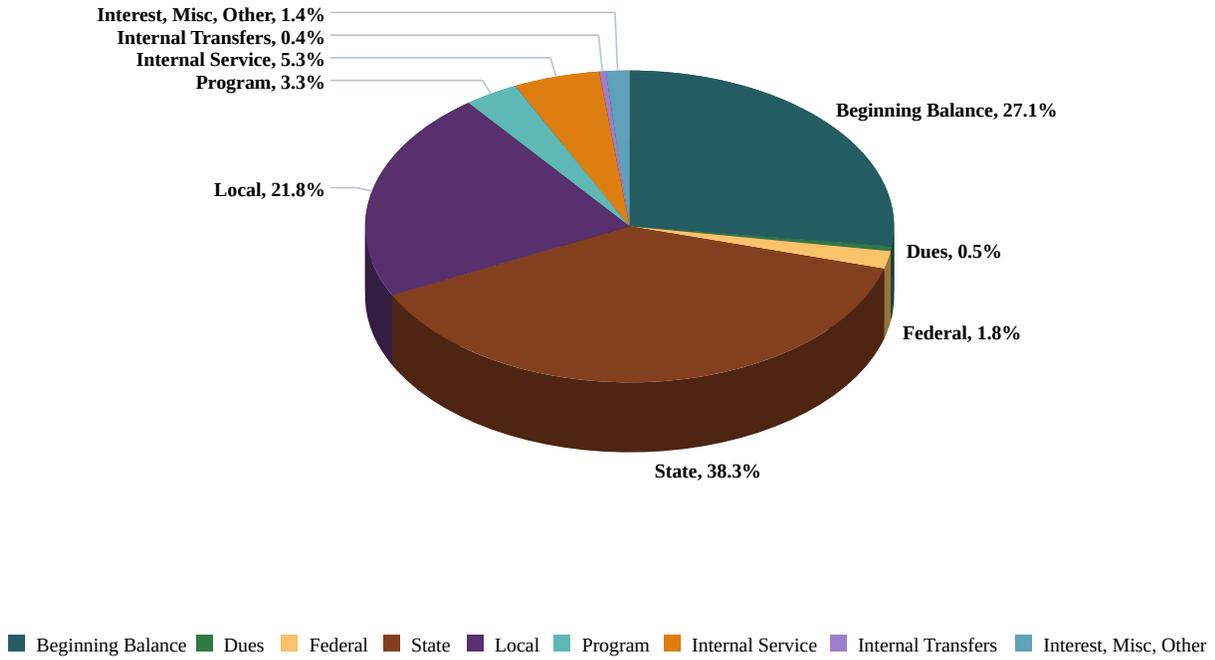
Agency Snapshot

Consolidated Budget FY 2024-25

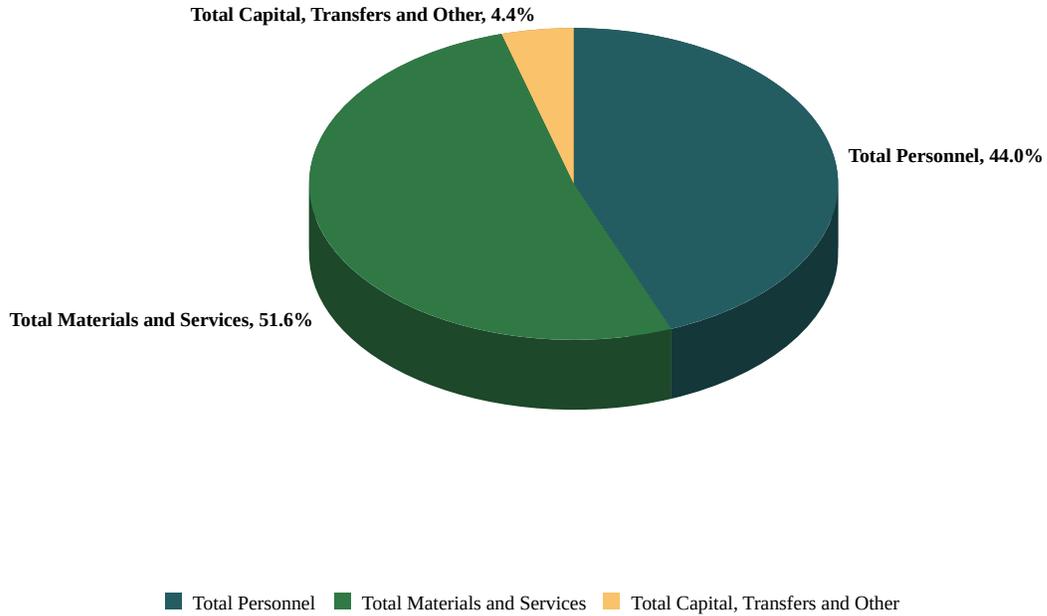
FY22 Actual Final	FY23 Actual Final	Description	FY24 Budget Adopted	FY25 Budget Proposed
14,775,118	17,116,144	Beginning Balance	17,045,483	21,542,484
330,204	332,470	Dues	346,000	393,763
3,284,080	3,961,560	Internal Service Fees	3,303,265	4,219,451
33,452,831	34,661,742	Contracts & Grants	41,691,155	51,890,522
241,857	1,093,390	Interest, Misc, Other Revenue	1,588,254	1,258,217
3,463,416	139,000	Internal Transfer Revenue	1,752,225	315,000
55,547,507	57,304,306	REVENUE	65,726,383	79,619,438
9,542,202	10,645,500	Wages	13,769,180	17,625,528
7,039,945	7,837,260	Benefits	8,501,352	11,048,805
16,582,147	18,482,760	Total Personal Services	22,270,532	28,674,333
13,570,643	16,605,392	Materials & Services	23,100,138	30,206,800
2,558,291	3,195,411	Internal Services Expenses	3,252,559	3,413,546
127,394	549,241	Capital Expenses	2,624,925	707,506
3,057,621	1,507,455	Transfers & Contingency	3,710,269	2,167,945
35,896,096	40,340,259	TOTAL EXPENSES	54,958,423	65,170,130
19,651,411	16,964,047	Unappropriated Ending Fund Balance	10,767,959	14,449,308

AGENCY CONSOLIDATED Total Fund - Total Department

Revenue Chart FY2024-25



Expense Chart FY2024-25



AGENCY CONSOLIDATED Total Fund - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

Beginning Balance	21,542,484
Dues	385,763
Federal	1,465,809
State	30,508,330
Local	17,391,800
Program	2,635,000
Internal Service	4,219,451
Internal Transfers	315,000
Interest, Misc, Other	1,147,800
Total Revenues	79,619,438
51000 - Wages	17,625,528
52000 - Benefits	11,048,805
Total Personnel	28,674,333
61100 - Supplies	156,523
61200 - Supplies: Volunteer recognition	31,794
61300 - Equipment (non-capitalized)	252,680
61400 - Furniture	44,500
62000 - Services	5,000
62100 - Professional Services	21,097,715
62110 - Legal services	90,700
62120 - Marketing services	38,300
62130 - Insurance services	137,850
62140 - Banking services	16,600
62150 - Grants to subrecipients	5,122,359
62210 - Printing/copying	109,200
62220 - Postage	38,500
62300 - Software	351,401
62400 - Telephone/internet	126,663
62500 - Memberships/Dues	79,000
62600 - Travel and training	206,245
62610 - Trainers	67,700
62621 - Employee mileage	146,263
62622 - Company automobile	15,500
62630 - Volunteer travel	34,000
62640 - Employee travel meals	2,000
62650 - Employee lodging	3,000
62700 - Facility and Utilities	74,000

AGENCY CONSOLIDATED Total Fund - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

62710 - Rent expense	925,873
62720 - Facility maintenance svcs	62,150
62721 - Janitorial Service	71,100
62731 - Electricity	45,000
62800 - Internal service charges expenditure	3,413,546
62900 - Miscellaneous Expenses	5,200
64000 - Client Assistance	2,000
64300 - Client Assist: Program wages	541,984
64400 - Client Assist: Support services	306,000
Total Materials and Services	33,620,346
70000 - Capital	406,000
71000 - Equipment	60,000
74000 - Capital Improvements	50,000
77000 - Software (multi-year)	191,506
95000 - Contingency	1,852,945
98000 - Transfers Out	315,000
Total Capital, Transfers and Other	2,875,451
Total Expenses	65,170,130
Unappropriated Ending Fund Balance	14,449,308



Oregon Cascades West Council of Governments
Total Department
Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted		FY25 Budget Total Fund Proposed	FY25 Budget General Administration Proposed	FY25 Budget Senior & Disability Services Proposed	FY25 Budget Community Services Programs Proposed	FY25 Budget Community & Economic Development Proposed	FY25 Budget Business Lending Proposed	FY25 Budget Reserve Funds Proposed
17,116,144	17,045,483	40000 - Beginning Balance	21,542,484	2,285,784	8,800,000	75,000	5,597,797	1,266,485	3,517,419
-	-	42000 - Fees & Dues	8,000	-	-	-	-	8,000	-
332,470	346,000	42100 - Dues	385,763	18,370	253,688	0	113,706	-	-
964,262	383,780	42200 - Program revenue (including Fees)	2,635,000	-	805,000	-	1,655,000	175,000	-
3,961,560	3,303,265	42800 - Internal service charges revenue	4,219,451	4,219,451	-	-	-	-	-
-	-	43000 - Intergovernmental	231,562	-	-	231,562	-	-	-
-	-	43100 - Contracts	13,186,466	761,649	400,000	11,317	12,000,500	13,000	-
1,485,091	1,746,998	43200 - FedDir	1,349,971	-	-	449,971	900,000	-	-
3,778,081	44,000	43300 - FedInd	115,838	-	-	115,838	-	-	-
27,594,035	37,395,313	43400 - State	30,508,330	-	22,845,577	133,835	7,528,918	-	-
958,287	1,313,767	43500 - Local	3,863,355	767,968	75,680	118,012	2,901,695	-	-
-	807,297	44100 - Rents	110,417	110,417	-	-	-	-	-
678,772	430,000	46100 - Interest Revenue	740,000	650,000	-	-	-	90,000	-
-	-	46110 - Lending Program Interest revenue	100,000	-	-	-	-	100,000	-
184,755	173,646	46210 - Donations Received: Money	170,500	-	170,000	500	-	-	-
5,884	-	46220 - Donations Received: Stocks	-	-	-	-	-	-	-
-	-	46240 - Donations Received: Private Grants	90,300	-	90,000	300	-	-	-
41,782	670,000	46700 - Matching Contributions	45,000	-	45,000	-	-	-	-
182,659	314,608	46900 - Misc Revenue	2,000	-	2,000	-	-	-	-
139,000	1,752,225	48000 - Transfers In	315,000	-	100,000	-	150,000	-	65,000
57,422,780	65,726,383	Revenues	79,619,438	8,813,638	33,586,945	1,136,335	30,847,616	1,652,485	3,582,419
10,645,500	13,769,180	51000 - Wages	17,625,528	3,059,421	11,745,469	439,735	2,290,890	90,013	-
7,837,260	8,501,352	52000 - Benefits	11,048,805	1,866,310	7,370,454	297,320	1,467,609	47,112	-
18,482,760	22,270,532	Personnel	28,674,333	4,925,731	19,115,923	737,055	3,758,499	137,125	-
100,119	139,300	61100 - Supplies	156,523	61,600	72,723	1,500	20,000	700	-
13,137	26,000	61200 - Supplies: Volunteer recognition	31,794	-	15,594	16,200	-	-	-
201,583	324,993	61300 - Equipment (non-capitalized)	252,680	61,510	128,150	15,380	45,410	2,230	-
21,668	32,800	61400 - Furniture	44,500	11,000	28,500	-	5,000	-	-
-	-	62000 - Services	5,000	-	-	-	5,000	-	-
14,303,708	19,668,838	62100 - Professional Services	21,097,715	470,150	1,911,665	20,200	18,691,500	4,200	-
2,803	102,300	62110 - Legal services	90,700	24,500	60,000	200	6,000	-	-
59,204	23,100	62120 - Marketing services	38,300	12,400	9,300	1,800	13,000	1,800	-
97,794	115,482	62130 - Insurance services	137,850	135,600	2,000	250	-	-	-
13,383	40,332	62140 - Banking services	16,600	12,000	1,000	-	1,500	2,100	-
-	-	62150 - Grants to subrecipients	5,122,359	-	114,416	-	5,007,943	-	-
101,442	74,015	62210 - Printing/copying	109,200	54,950	37,700	1,250	14,750	550	-
45,778	54,515	62220 - Postage	38,500	1,550	29,300	400	6,750	500	-
328,104	560,322	62300 - Software	351,401	174,651	69,000	15,000	87,500	5,250	-
131,809	198,856	62400 - Telephone/internet	126,663	49,500	65,663	2,100	9,100	300	-
62,909	77,300	62500 - Memberships/Dues	79,000	13,000	61,200	800	4,000	-	-
-	-	62600 - Travel and training	206,245	21,000	41,345	4,200	138,200	1,500	-
118,724	161,500	62610 - Trainers	67,700	33,000	-	1,700	33,000	-	-
160,602	145,000	62621 - Employee mileage	146,263	29,000	110,834	3,929	2,000	500	-



Oregon Cascades West Council of Governments
Total Department
Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted	Description	FY25 Budget Total Fund Proposed	FY25 Budget General Administration Proposed	FY25 Budget Senior & Disability Services Proposed	FY25 Budget Community Services Programs Proposed	FY25 Budget Community & Economic Development Proposed	FY25 Budget Business Lending Proposed	FY25 Budget Reserve Funds Proposed
-	17,000	62622 - Company automobile	15,500	3,500	12,000	-	-	-	-
3,214	-	62623 - Other employee travel	-	-	-	-	-	-	-
53,247	54,000	62630 - Volunteer travel	34,000	-	17,000	17,000	-	-	-
-	-	62640 - Employee travel meals	2,000	500	-	1,500	-	-	-
-	-	62650 - Employee lodging	3,000	-	-	3,000	-	-	-
63,286	89,700	62700 - Facility and Utilities	74,000	70,000	3,000	-	1,000	-	-
714,066	809,585	62710 - Rent expense	925,873	133,336	656,043	34,827	98,316	3,351	-
48,568	81,000	62720 - Facility maintenance svcs	62,150	62,150	-	-	-	-	-
75,480	94,200	62721 - Janitorial Service	71,100	68,100	3,000	-	-	-	-
-	-	62731 - Electricity	45,000	45,000	-	-	-	-	-
3,195,411	3,252,559	62800 - Internal service charges expenditure	3,413,546	0	2,639,834	104,871	500,085	168,756	-
401	20,000	62900 - Miscellaneous Expenses	5,200	-	-	-	-	5,200	-
-	-	64000 - Client Assistance	2,000	-	-	2,000	-	-	-
82,001	150,000	64300 - Client Assist: Program wages	541,984	-	400,000	141,984	-	-	-
-	-	64400 - Client Assist: Support services	306,000	-	300,000	6,000	-	-	-
33,196	40,000	67000 - Resource Reserves	-	-	-	-	-	-	-
20,031,638	26,352,697	Materials and Services	33,620,346	1,547,997	6,789,267	396,091	24,690,054	196,937	-
-	-	70000 - Capital	406,000	406,000	-	-	-	-	-
303,353	252,925	71000 - Equipment	60,000	-	-	-	60,000	-	-
146,119	-	72000 - Vehicles	-	-	-	-	-	-	-
-	2,300,000	73000 - Buildings	-	-	-	-	-	-	-
69,263	-	74000 - Capital Improvements	50,000	-	-	-	50,000	-	-
30,506	72,000	77000 - Software (multi-year)	191,506	100,000	74,298	3,189	13,592	427	-
-	2,013,492	95000 - Contingency	1,852,945	600,478	770,365	-	430,241	51,861	-
1,507,455	1,696,777	98000 - Transfers Out	315,000	65,000	100,000	-	150,000	-	-
2,056,696	6,335,194	Capital, Transfers and Other	2,875,451	1,171,478	944,663	3,189	703,833	52,288	-
40,571,094	54,958,423	Total Expenses	65,170,130	7,645,206	26,849,853	1,136,335	29,152,386	386,350	-
16,851,686	10,767,959	Unappropriated Ending Fund Balance	14,449,308	1,168,433	6,737,092	0	1,695,230	1,266,135	3,582,419



Oregon Cascades West Council of Governments
1011 - CWCOG GENERAL ADMINISTRATION
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 101 Human Resources Proposed	FY25 Budget 102 Finance Proposed	FY25 Budget 110 General Admin Proposed	FY25 Budget 800 Reserves Proposed
391,282	400,314	40000 - Beginning Balance	941,312	46,000	531,325	280,127	83,860
15,795	-	42100 - Dues	18,370	-	-	-	18,370
2,115,098	2,127,065	42800 - Internal service charges revenue	2,200,000	680,000	650,000	870,000	-
-	-	43100 - Contracts	82,824	-	-	82,824	-
-	66,260	43500 - Local	-	-	-	-	-
513,595	300,000	46100 - Interest Revenue	650,000	-	650,000	-	-
11,733	20,000	46900 - Misc Revenue	-	-	-	-	-
109,000	-	48000 - Transfers In	-	-	-	-	-
3,156,503	2,913,639	Revenue	3,892,505	726,000	1,831,325	1,232,951	102,229
892,167	1,187,114	51000 - Wages	1,530,069	395,880	611,594	522,595	-
674,126	772,017	52000 - Benefits	956,136	244,201	410,770	301,165	-
1,566,293	1,959,131	Personnel	2,486,205	640,081	1,022,364	823,760	-
19,302	37,600	61100 - Supplies	42,100	1,500	5,600	35,000	-
53,790	8,434	61300 - Equipment (non-capitalized)	18,980	3,360	8,920	6,700	-
5,480	3,000	61400 - Furniture	1,000	-	-	1,000	-
280,997	325,000	62100 - Professional Services	425,650	10,000	175,000	215,650	25,000
490	38,000	62110 - Legal services	24,500	4,500	-	5,000	15,000
18,284	6,500	62120 - Marketing services	9,250	6,000	250	3,000	-
-	-	62130 - Insurance services	600	600	-	-	-
10,955	12,000	62140 - Banking services	12,000	-	12,000	-	-
2,178	6,700	62210 - Printing/copying	4,500	1,500	1,000	2,000	-
590	1,000	62220 - Postage	1,300	400	600	300	-
23,102	131,400	62300 - Software	52,950	24,600	25,000	3,350	-
3,394	5,000	62400 - Telephone/internet	4,500	1,000	1,500	2,000	-
6,464	10,000	62500 - Memberships/Dues	13,000	5,000	2,000	6,000	-
-	-	62600 - Travel and training	21,000	-	-	21,000	-
21,401	39,000	62610 - Trainers	10,000	5,000	5,000	-	-
4,636	9,000	62621 - Employee mileage	6,750	1,750	2,500	2,500	-
41,923	40,743	62710 - Rent expense	58,361	10,710	19,591	28,060	-
111	20,000	62900 - Miscellaneous Expenses	-	-	-	-	-
493,097	693,377	Materials and Supplies	706,441	75,920	258,961	331,560	40,000
-	-	70000 - Capital	100,000	-	100,000	-	-



Oregon Cascades West Council of Governments
1011 - CWCOG GENERAL ADMINISTRATION
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 101 Human Resources Proposed	FY25 Budget 102 Finance Proposed	FY25 Budget 110 General Admin Proposed	FY25 Budget 800 Reserves Proposed
-	13,000	77000 - Software (multi-year)	100,000	-	100,000	-	-
-	200,000	95000 - Contingency	399,860	10,000	250,000	77,631	62,229
309,000	-	98000 - Transfers Out	0	-	0	-	-
309,000	213,000	Capital, Transfers and Other	599,860	10,000	450,000	77,631	62,229
2,368,391	2,865,508	Total Expenses	3,792,506	726,001	1,731,325	1,232,951	102,229
788,112	48,131	Unappropriated Ending Fund Balance	100,000	-1	100,000	0	0



Oregon Cascades West Council of Governments
1012 - TECHNOLOGY SERVICES
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 104 Facilities Maintenance Proposed	FY25 Budget 105 IT Proposed
74,947	95,431	40000 - Beginning Balance	64,131	24,631	39,500
19,618	57,360	42200 - Program revenue (including Fees)	-	-	-
1,007,545	980,000	42800 - Internal service charges revenue	1,116,000	50,000	1,066,000
611	-	46900 - Misc Revenue	-	-	-
1,102,721	1,132,791	Revenue	1,180,131	74,631	1,105,500
378,811	481,300	51000 - Wages	522,315	-	522,315
230,978	268,715	52000 - Benefits	301,046	-	301,046
609,789	750,016	Personnel	823,361	-	823,361
1,568	2,200	61100 - Supplies	3,500	-	3,500
76,746	65,595	61300 - Equipment (non-capitalized)	36,920	-	36,920
613	300	61400 - Furniture	-	-	-
62,010	30,000	62100 - Professional Services	6,000	-	6,000
123	200	62110 - Legal services	0	-	0
-	1,000	62120 - Marketing services	0	-	0
79	300	62210 - Printing/copying	200	-	200
53	100	62220 - Postage	200	-	200
177,091	133,552	62300 - Software	120,701	-	120,701
36,207	57,360	62400 - Telephone/internet	45,000	45,000	-
1,985	5,000	62610 - Trainers	10,000	-	10,000
2,320	3,000	62621 - Employee mileage	8,500	-	8,500
-	-	62640 - Employee travel meals	500	-	500
32,634	39,737	62710 - Rent expense	45,000	-	45,000



Oregon Cascades West Council of Governments
1012 - TECHNOLOGY SERVICES
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 104 Facilities Maintenance Proposed	FY25 Budget 105 IT Proposed
-	3,000	62720 - Facility maintenance svcs	-	-	-
391,428	341,344	Materials and Supplies	276,521	45,000	231,521
-	21,000	71000 - Equipment	-	-	-
9,413	-	74000 - Capital Improvements	-	-	-
-	-	95000 - Contingency	50,618	-	50,618
9,413	21,000	Capital, Transfers and Other	50,618	-	50,618
1,010,631	1,112,360	Total Expenses	1,150,500	45,000	1,105,500
92,090	20,431	Unappropriated Ending Fund Balance	29,631	29,631	0



Oregon Cascades West Council of Governments

1014 - FACILITIES SERVICES

Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 104 Facilities Maintenance Proposed	FY25 Budget 110 General Admin Proposed
3,276,399	3,423,795	40000 - Beginning Balance	1,218,348	1,018,448	199,900
730,895	46,200	42800 - Internal service charges revenue	903,451	853,451	50,000
-	807,297	44100 - Rents	110,417	110,417	-
-350	23,463	46900 - Misc Revenue	-	-	-
4,006,945	4,300,755	Revenue	2,232,216	1,982,316	249,900
67,492	112,056	51000 - Wages	148,220	148,220	-
44,648	61,494	52000 - Benefits	88,695	88,695	-
112,140	173,550	Personnel	236,915	236,915	-
10,638	11,000	61100 - Supplies	15,000	15,000	-
74	4,684	61300 - Equipment (non-capitalized)	2,250	2,250	-
-	-	61400 - Furniture	10,000	10,000	-
70,290	136,200	62100 - Professional Services	28,500	28,500	-
-	-	62120 - Marketing services	150	150	-
96,916	110,000	62130 - Insurance services	135,000	135,000	-
43,110	165	62210 - Printing/copying	50,250	250	50,000
117	240	62220 - Postage	50	50	-
-	900	62300 - Software	1,000	1,000	-
259	584	62400 - Telephone/internet	0	0	-
12	-	62500 - Memberships/Dues	-	-	-
35	2,000	62610 - Trainers	1,000	1,000	-
3,550	5,000	62621 - Employee mileage	6,000	6,000	-
-	-	62622 - Company automobile	3,500	3,500	-



Oregon Cascades West Council of Governments
1014 - FACILITIES SERVICES
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 104 Facilities Maintenance Proposed	FY25 Budget 110 General Admin Proposed
63,286	81,000	62700 - Facility and Utilities	70,000	70,000	-
34,665	75,000	62720 - Facility maintenance svcs	62,150	62,150	-
67,230	85,000	62721 - Janitorial Service	68,100	68,100	-
-	-	62731 - Electricity	45,000	45,000	-
390,182	511,773	Materials and Supplies	497,950	447,950	50,000
-	-	70000 - Capital	306,000	306,000	-
-	231,925	71000 - Equipment	-	-	-
-	2,300,000	73000 - Buildings	-	-	-
59,850	-	74000 - Capital Improvements	-	-	-
-	700,000	95000 - Contingency	150,000	150,000	-
43,000	65,000	98000 - Transfers Out	65,000	65,000	-
102,850	3,296,925	Capital, Transfers and Other	521,000	521,000	-
605,172	3,982,248	Total Expenses	1,255,865	1,205,865	50,000
3,401,772	318,507	Unappropriated Ending Fund Balance	976,351	776,451	199,900



Oregon Cascades West Council of Governments
1013 - BUSINESS SERVICES
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 101 Human Resources Proposed	FY25 Budget 105 IT Proposed
3,307	-	40000 - Beginning Balance	61,993	-	61,993
-	-	43100 - Contracts	678,825	678,825	-
47,814	196,180	43500 - Local	767,968	-	767,968
51,121	196,180	Revenue	1,508,786	678,825	829,961
873	116,880	51000 - Wages	858,817	395,880	462,937
14,885	-	52000 - Benefits	520,433	248,160	272,273
15,758	116,880	Personnel	1,379,250	644,040	735,210
-	-	61100 - Supplies	1,000	1,000	-
3,370	53,000	61300 - Equipment (non-capitalized)	3,360	3,360	-
-	-	62100 - Professional Services	10,000	10,000	-
-	-	62120 - Marketing services	3,000	3,000	-
1	-	62210 - Printing/copying	-	-	-
67	23,000	62300 - Software	-	-	-
24	-	62610 - Trainers	12,000	5,000	7,000
66	3,300	62621 - Employee mileage	7,750	1,750	6,000
-	-	62710 - Rent expense	29,975	10,675	19,300
3,527	79,300	Materials and Supplies	67,085	34,785	32,300
-	-	Capital, Transfers and Other	-	-	-
19,285	196,180	Total Expenses	1,446,335	678,825	767,510
31,836	0	Unappropriated Ending Fund Balance	62,451	0	62,451



Oregon Cascades West Council of Governments
Senior & Disability Services
Consolidated Budget FY 2024-25

FY23 Actual Total Final	FY24 Budget Total Adopted		FY25 Budget Total Proposed	FY25 Budget 2020 - S&DS Proposed	FY25 Budget 2021 - Title XIX Proposed	FY25 Budget 2022 - OAA Proposed	FY25 Budget 2023 - OPI Proposed	FY25 Budget 2024 - Meals on Wheels Proposed	FY25 Budget 2029 - SDS Special Contracts Proposed
7,199,344	5,488,893	40000 - Beginning Balance	8,800,000	1,500,000	6,500,000	600,000	200,000	-	-
215,449	238,000	42100 - Dues	253,688	253,688	0	-	-	-	-
541,648	249,000	42200 - Program revenue (including Fees)	805,000	-	-	-	5,000	800,000	-
-	-	43100 - Contracts	400,000	-	-	-	400,000	-	-
853,586	597,240	43200 - FedDir	-	-	-	-	-	-	-
3,303,258	-	43300 - FedInd	-	-	-	-	-	-	-
15,052,854	19,193,880	43400 - State	22,845,577	191,600	17,549,779	1,100,000	1,570,000	2,004,198	430,000
100,093	98,064	43500 - Local	75,680	38,400	-	-	-	20,000	17,280
178,955	168,646	46210 - Donations Received: Money	170,000	-	-	-	-	170,000	-
-	-	46240 - Donations Received: Private Grants	90,000	-	-	-	-	90,000	-
-	40,000	46700 - Matching Contributions	45,000	40,000	-	-	-	5,000	-
172,988	256,987	46900 - Misc Revenue	2,000	-	-	-	-	2,000	-
30,000	54,923	48000 - Transfers In	100,000	-	-	-	-	-	100,000
27,648,175	26,385,633	Revenues	33,586,945	2,023,688	24,049,779	1,700,000	2,175,000	3,091,198	547,280
7,591,215	9,594,926	51000 - Wages	11,745,469	189,545	10,020,561	348,717	366,294	585,458	234,894
5,681,467	6,030,859	52000 - Benefits	7,370,454	91,265	6,303,079	248,517	201,217	350,037	176,339
13,272,681	15,625,785	Personnel	19,115,923	280,810	16,323,640	597,234	567,511	935,495	411,233
45,715	66,000	61100 - Supplies	72,723	3,000	40,000	3,565	400	8,500	17,258
13,137	13,000	61200 - Supplies: Volunteer recognition	15,594	-	-	594	-	15,000	-
65,379	150,484	61300 - Equipment (non-capitalized)	128,150	3,000	113,730	-	2,500	8,920	-
15,575	24,500	61400 - Furniture	28,500	3,000	21,500	-	-	4,000	-
2,491,653	1,810,784	62100 - Professional Services	1,911,665	5,000	50,000	55,000	-	1,801,665	-
1,298	60,000	62110 - Legal services	60,000	60,000	-	-	-	-	-
7,895	6,800	62120 - Marketing services	9,300	1,000	2,300	3,500	500	2,000	-
878	2,500	62130 - Insurance services	2,000	-	-	-	-	2,000	-
700	1,000	62140 - Banking services	1,000	-	-	-	-	1,000	-
-	-	62150 - Grants to subrecipients	114,416	-	-	114,416	-	-	-
39,326	49,800	62210 - Printing/copying	37,700	500	28,000	700	500	8,000	-
34,761	40,500	62220 - Postage	29,300	-	28,000	200	500	500	100
17,345	80,895	62300 - Software	69,000	4,000	64,000	1,000	-	-	-
73,516	113,200	62400 - Telephone/internet	65,663	1,500	45,000	1,500	3,163	13,000	1,500
53,288	61,200	62500 - Memberships/Dues	61,200	60,000	-	-	-	1,200	-
-	-	62600 - Travel and training	41,345	15,500	14,000	4,000	2,845	5,000	-
48,330	38,500	62610 - Trainers	-	-	-	-	-	-	-
131,858	105,700	62621 - Employee mileage	110,834	700	80,000	2,700	7,434	16,000	4,000
-	17,000	62622 - Company automobile	12,000	-	-	-	-	12,000	-
3,214	-	62623 - Other employee travel	-	-	-	-	-	-	-
21,706	24,000	62630 - Volunteer travel	17,000	-	-	-	-	17,000	-
-	8,200	62700 - Facility and Utilities	3,000	-	-	-	-	3,000	-
521,683	606,813	62710 - Rent expense	656,043	3,405	565,900	12,833	11,471	49,442	12,992
11,469	1,000	62720 - Facility maintenance svcs	-	-	-	-	-	-	-
2,228	3,000	62721 - Janitorial Service	3,000	-	3,000	-	-	-	-
2,497,535	2,479,517	62800 - Internal service charges expenditure	2,639,834	21,171	2,233,029	79,798	71,329	170,995	63,512



Oregon Cascades West Council of Governments
Senior & Disability Services
Consolidated Budget FY 2024-25

FY23 Actual Total Final	FY24 Budget Total Adopted	Description	FY25 Budget Total Proposed	FY25 Budget 2020 - S&DS Proposed	FY25 Budget 2021 - Title XIX Proposed	FY25 Budget 2022 - OAA Proposed	FY25 Budget 2023 - OPI Proposed	FY25 Budget 2024 - Meals on Wheels Proposed	FY25 Budget 2029 - SDS Special Contracts Proposed
291	-	62900 - Miscellaneous Expenses	-	-	-	-	-	-	-
-	-	64300 - Client Assist: Program wages	400,000	-	-	-	400,000	-	-
-	-	64400 - Client Assist: Support services	300,000	-	-	-	300,000	-	-
33,196	40,000	67000 - Resource Reserves	-	-	-	-	-	-	-
6,131,975	5,804,393	Materials and Services	6,789,267	181,776	3,288,459	279,806	800,642	2,139,222	99,362
146,119	-	72000 - Vehicles	-	-	-	-	-	-	-
30,506	-	77000 - Software (multi-year)	74,298	-	60,207	1,708	2,135	8,113	2,135
-	142,311	95000 - Contingency	770,365	45,414	-	116,583	600,000	8,368	-
899,955	14,000	98000 - Transfers Out	100,000	-	-	100,000	-	-	-
1,076,579	156,311	Capital, Transfers and Other	944,663	45,414	60,207	218,291	602,135	16,481	2,135
20,481,235	21,586,489	Total Expenses	26,849,853	508,000	19,672,306	1,095,331	1,970,288	3,091,198	512,730
7,166,939	4,799,143	Unappropriated Ending Fund Balance	6,737,092	1,515,688	4,377,473	604,669	204,712	0	34,550



Oregon Cascades West Council of Governments
Community Service Programs
Consolidated Budget FY 2024-25

FY23 Actual Total Final	FY24 Budget Total Adopted	Description	FY25 Budget Total Proposed	FY25 Budget 2032 - Foster Grandparents Proposed	FY25 Budget 2033 - RSVP Proposed	FY25 Budget 2034 - Senior Companion Program Proposed	FY25 Budget 2038 - Veterans Proposed	FY25 Budget 2039 - CSP Special Contracts Proposed
88,814	45,027	40000 - Beginning Balance	75,000	-	35,000	-	-	40,000
306,350	-	42200 - Program revenue (including Fees)	-	-	-	-	-	-
-	-	43000 - Intergovernmental	231,562	-	-	1,602	219,960	10,000
-	-	43100 - Contracts	11,317	-	-	-	-	11,317
471,917	774,758	43200 - FedDir	449,971	169,454	139,277	141,240	-	-
43,712	44,000	43300 - FedInd	115,838	-	48,826	4,000	63,012	-
112,993	-	43400 - State	133,835	-	-	15,796	118,039	-
234,236	164,238	43500 - Local	118,012	13,769	64,743	20,000	4,000	15,500
278	-	46100 - Interest Revenue	-	-	-	-	-	-
5,800	5,000	46210 - Donations Received: Money	500	-	500	-	-	-
-	-	46240 - Donations Received: Private Grants	300	-	-	300	-	-
41,782	30,000	46700 - Matching Contributions	-	-	-	-	-	-
-	6,594	46900 - Misc Revenue	-	-	-	-	-	-
-	70,913	48000 - Transfers In	-	-	-	-	-	-
1,305,882	1,140,531	Revenues	1,136,335	183,223	288,346	182,938	405,011	76,817
406,080	435,971	51000 - Wages	439,735	48,443	121,683	60,178	190,872	18,559
283,305	295,909	52000 - Benefits	297,320	34,936	71,755	43,941	133,978	12,710
689,386	731,881	Personnel	737,055	83,379	193,438	104,119	324,850	31,269
9,094	7,500	61100 - Supplies	1,500	-	-	200	300	1,000
-	13,000	61200 - Supplies: Volunteer recognition	16,200	4,000	10,000	2,000	-	200
46	9,368	61300 - Equipment (non-capitalized)	15,380	-	8,920	-	4,460	2,000
108,800	500	62100 - Professional Services	20,200	100	-	100	0	20,000
123	100	62110 - Legal services	200	-	-	-	200	-
28,419	2,000	62120 - Marketing services	1,800	300	-	-	1,000	500
-	2,982	62130 - Insurance services	250	200	-	50	-	-
9,142	2,650	62210 - Printing/copying	1,250	250	-	-	800	200
1,794	1,475	62220 - Postage	400	-	300	-	100	0
17,436	3,150	62300 - Software	15,000	0	-	-	-	15,000
5,480	7,500	62400 - Telephone/internet	2,100	250	600	200	1,000	50
850	600	62500 - Memberships/Dues	800	200	100	-	500	-
-	-	62600 - Travel and training	4,200	500	2,500	500	500	200
22,966	12,500	62610 - Trainers	1,700	500	-	500	500	200
6,237	4,500	62621 - Employee mileage	3,929	500	1,500	1,129	500	300
31,541	30,000	62630 - Volunteer travel	17,000	6,000	1,000	10,000	-	-
-	-	62640 - Employee travel meals	1,500	500	-	500	500	-
-	-	62650 - Employee lodging	3,000	1,000	-	1,000	1,000	-
-	500	62700 - Facility and Utilities	-	-	-	-	-	-
28,083	30,782	62710 - Rent expense	34,827	-	15,988	-	18,203	636



Oregon Cascades West Council of Governments
Community Service Programs
Consolidated Budget FY 2024-25

FY23 Actual Total Final	FY24 Budget Total Adopted	Description	FY25 Budget Total Proposed	FY25 Budget 2032 - Foster Grandparents Proposed	FY25 Budget 2033 - RSVP Proposed	FY25 Budget 2034 - Senior Companion Program Proposed	FY25 Budget 2038 - Veterans Proposed	FY25 Budget 2039 - CSP Special Contracts Proposed
1,415	-	62720 - Facility maintenance svcs	-	-	-	-	-	-
2,805	3,000	62721 - Janitorial Service	-	-	-	-	-	-
120,851	105,389	62800 - Internal service charges expenditure	104,871	-	51,865	-	49,744	3,262
-	-	64000 - Client Assistance	2,000	-	-	-	-	2,000
82,001	150,000	64300 - Client Assist: Program wages	141,984	79,344	-	62,640	-	-
-	-	64400 - Client Assist: Support services	6,000	6,000	-	0	-	-
477,082	387,496	Materials and Services	396,091	99,644	92,773	78,819	79,307	45,548
-	-	77000 - Software (multi-year)	3,189	200	2,135	-	854	-
-	21,155	95000 - Contingency	-	-	-	-	-	-
-	21,155	Capital, Transfers and Other	3,189	200	2,135	-	854	-
1,166,468	1,140,532	Total Expenses	1,136,335	183,223	288,346	182,938	405,011	76,817
139,413	-1	Unappropriated Ending Fund Balance	0	0	0	0	0	0



Oregon Cascades West Council of Governments
200 CED
Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted	Description	FY25 Budget Total Fund Proposed	FY25 Budget 2071 - AAMPO Proposed	FY25 Budget 2072 - CAMPO Proposed	FY25 Budget 2077 - Transportation Planning Proposed	FY25 Budget 2081 - Ride Line Proposed	FY25 Budget 2082 - Special Projects Proposed
4,991,206	3,618,710	40000 - Beginning Balance	5,597,797	1,581,665	1,999,882	-	514,088	1,502,162
101,226	108,000	42100 - Dues	113,706	-	-	113,706	-	-
95,325	12,000	42200 - Program revenue (including Fees)	1,655,000	780,000	845,000	-	30,000	-
-	-	43100 - Contracts	12,000,500	-	-	-	12,000,500	-
79,588	375,000	43200 - FedDir	900,000	-	-	900,000	-	-
431,111	-	43300 - FedInd	-	-	-	-	-	-
12,428,188	18,201,433	43400 - State	7,528,918	358,040	266,878	6,464,000	440,000	-
524,741	789,025	43500 - Local	2,901,695	-	-	634,000	2,267,695	-
-	600,000	46700 - Matching Contributions	-	-	-	-	-	-
-2,323	7,564	46900 - Misc Revenue	-	-	-	-	-	-
-	1,626,388	48000 - Transfers In	150,000	-	-	150,000	-	-
18,649,062	25,338,121	Revenue	30,847,616	2,719,705	3,111,760	8,261,706	15,252,283	1,502,162
1,249,257	1,764,532	51000 - Wages	2,290,890	135,054	148,618	656,609	1,340,609	10,000
870,041	1,031,357	52000 - Benefits	1,467,609	62,173	77,160	377,617	944,639	6,020
2,119,298	2,795,889	Personnel	3,758,499	197,227	225,778	1,034,226	2,285,248	16,020
12,288	14,500	61100 - Supplies	20,000	1,500	1,000	7,000	10,000	500
2,178	32,428	61300 - Equipment (non-capitalized)	45,410	3,230	2,230	8,730	31,220	-
-	5,000	61400 - Furniture	5,000	-	-	-	5,000	-
-	-	62000 - Services	5,000	-	-	5,000	-	-
11,226,746	17,327,254	62100 - Professional Services	18,691,500	10,000	2,000	6,654,500	12,000,000	25,000
770	4,000	62110 - Legal services	6,000	1,000	500	2,500	2,000	-
4,407	5,000	62120 - Marketing services	13,000	1,000	500	10,000	1,500	-
890	1,000	62140 - Banking services	1,500	-	-	-	1,500	-
-	-	62150 - Grants to subrecipients	5,007,943	2,265,645	2,742,298	-	-	-
7,116	12,900	62210 - Printing/copying	14,750	500	750	5,500	8,000	-
8,141	10,600	62220 - Postage	6,750	500	250	1,000	5,000	-
89,205	183,975	62300 - Software	87,500	2,500	2,500	1,500	81,000	-
11,876	13,712	62400 - Telephone/internet	9,100	500	500	1,600	6,000	500
2,295	5,500	62500 - Memberships/Dues	4,000	1,000	500	2,000	500	-
-	-	62600 - Travel and training	138,200	6,000	5,000	51,700	75,000	500
22,743	63,000	62610 - Trainers	33,000	-	-	33,000	-	-
11,504	14,000	62621 - Employee mileage	2,000	-	-	-	2,000	-
-	-	62700 - Facility and Utilities	1,000	-	-	-	-	1,000
83,038	88,757	62710 - Rent expense	98,316	5,400	13,113	16,091	62,212	1,500
1,020	2,000	62720 - Facility maintenance svcs	-	-	-	-	-	-
3,218	3,200	62721 - Janitorial Service	-	-	-	-	-	-
439,428	498,742	62800 - Internal service charges expenditure	500,085	30,173	30,173	90,029	348,210	1,500
11,926,864	18,285,568	Materials and Services	24,690,054	2,328,948	2,801,314	6,890,150	12,639,142	30,500



Oregon Cascades West Council of Governments
200 CED
Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted	Description	FY25 Budget Total Fund Proposed	FY25 Budget 2071 - AAMPO Proposed	FY25 Budget 2072 - CAMPO Proposed	FY25 Budget 2077 - Transportation Planning Proposed	FY25 Budget 2081 - Ride Line Proposed	FY25 Budget 2082 - Special Projects Proposed
303,353	-	71000 - Equipment	60,000	-	-	60,000	-	-
-	-	74000 - Capital Improvements	50,000	-	-	-	-	50,000
-	-	77000 - Software (multi-year)	13,592	427	427	2,917	9,821	-
-	925,026	95000 - Contingency	430,241	96,000	84,241	150,000	-	100,000
255,500	1,617,777	98000 - Transfers Out	150,000	-	-	-	-	150,000
558,853	2,542,803	Capital, Transfers and Other	703,833	96,427	84,668	212,917	9,821	300,000
14,605,015	23,624,260	Total Expenses	29,152,386	2,622,602	3,111,760	8,137,293	14,934,211	346,520
4,044,046	1,713,861	Unappropriated Ending Fund Balance	1,695,230	97,103	0	124,413	318,072	1,155,642



Oregon Cascades West Council of Governments

700 Lending

Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted	Description	FY25 Budget Total Fund Proposed	FY25 Budget 5010 - Lending Services Proposed	FY25 Budget 5020 - Lending Programs Proposed
1,090,845	538,071	40000 - Beginning Balance	1,266,485	5,000	1,261,485
-	-	42000 - Fees & Dues	8,000	8,000	-
1,320	65,420	42200 - Program revenue (including Fees)	175,000	150,000	25,000
108,022	150,000	42800 - Internal service charges revenue	-	-	-
-	-	43100 - Contracts	13,000	13,000	-
80,000	-	43200 - FedDir	-	-	-
51,403	-	43500 - Local	-	-	-
164,899	130,000	46100 - Interest Revenue	90,000	-	90,000
-	-	46110 - Lending Program Interest revenue	100,000	-	100,000
5,884	-	46220 - Donations Received: Stocks	-	-	-
1,502,373	883,491	Revenue	1,652,485	176,000	1,476,485
59,604	76,400	51000 - Wages	90,013	90,013	-
37,810	41,000	52000 - Benefits	47,112	47,112	-
97,415	117,400	Personnel	137,125	137,125	-
1,513	500	61100 - Supplies	700	700	-
-	1,000	61300 - Equipment (non-capitalized)	2,230	2,230	-
63,212	39,100	62100 - Professional Services	4,200	1,200	3,000
200	1,800	62120 - Marketing services	1,800	1,800	-
838	26,332	62140 - Banking services	2,100	-	2,100
490	1,500	62210 - Printing/copying	550	500	50
321	600	62220 - Postage	500	500	-
3,859	3,450	62300 - Software	5,250	5,250	-
1,076	1,500	62400 - Telephone/internet	300	300	-



Oregon Cascades West Council of Governments

700 Lending

Consolidated Budget FY 2024-25

FY23 Actual Total Fund Final	FY24 Budget Total Fund Adopted	Description	FY25 Budget Total Fund Proposed	FY25 Budget 5010 - Lending Services Proposed	FY25 Budget 5020 - Lending Programs Proposed
-	-	62600 - Travel and training	1,500	1,500	-
1,239	1,500	62610 - Trainers	-	-	-
465	500	62621 - Employee mileage	500	500	-
6,704	2,753	62710 - Rent expense	3,351	3,351	-
137,597	168,911	62800 - Internal service charges expenditure	168,756	18,756	150,000
-	-	62900 - Miscellaneous Expenses	5,200	-	5,200
217,515	249,446	Materials and Services	196,937	36,587	160,350
-	-	77000 - Software (multi-year)	427	427	-
-	25,000	95000 - Contingency	51,861	1,861	50,000
-	25,000	Capital, Transfers and Other	52,288	2,288	50,000
314,930	391,846	Total Expenses	386,350	176,000	210,350
1,187,443	491,645	Unappropriated Ending Fund Balance	1,266,135	0	1,266,135



Oregon Cascades West Council of Governments
8000 - COG reserves
Consolidated Budget FY 2024-25

FY23 Actual Total Department Final	FY24 Budget Total Department Adopted	Description	FY25 Budget Total Department Proposed	FY25 Budget 800 Reserves Proposed
-	3,435,242	40000 - Beginning Balance	3,517,419	3,517,419
-	-	48000 - Transfers In	65,000	65,000
-	3,435,242	Revenue	3,582,419	3,582,419
-	-	Materials and Supplies	-	-
-	59,000	77000 - Software (multi-year)	-	-
-	59,000	Capital, Transfers and Other	-	-
-	59,000	Total Expenses	-	-
-	3,376,242	Unappropriated Ending Fund Balance	3,582,419	3,582,419

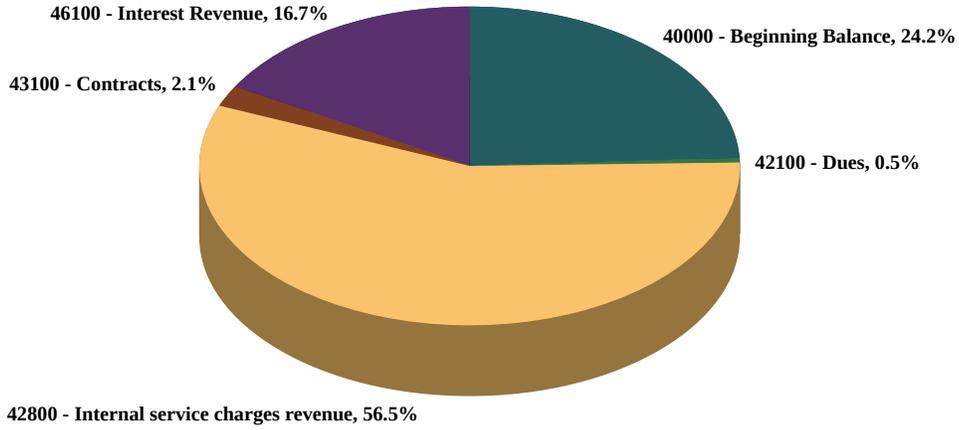
1011 - CWCOG GENERAL ADMINISTRATION - Total

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

40000 - Beginning Balance	941,312
42100 - Dues	18,370
42800 - Internal service charges revenue	2,200,000
43100 - Contracts	82,824
46100 - Interest Revenue	650,000
Total Revenues	3,892,505
51000 - Wages	1,530,069
52000 - Benefits	956,136
Total Personnel	2,486,205
61100 - Supplies	42,100
61300 - Equipment (non-capitalized)	18,980
61400 - Furniture	1,000
62100 - Professional Services	425,650
62110 - Legal services	24,500
62120 - Marketing services	9,250
62130 - Insurance services	600
62140 - Banking services	12,000
62210 - Printing/copying	4,500
62220 - Postage	1,300
62300 - Software	52,950
62400 - Telephone/internet	4,500
62500 - Memberships/Dues	13,000
62600 - Travel and training	21,000
62610 - Trainers	10,000
62621 - Employee mileage	6,750
62710 - Rent expense	58,361
Total Materials and Services	706,441
70000 - Capital	100,000
77000 - Software (multi-year)	100,000
95000 - Contingency	399,860
Total Capital, Transfers and Other	599,860
Total Expenses	3,792,506
Unappropriated Ending Fund Balance	100,000

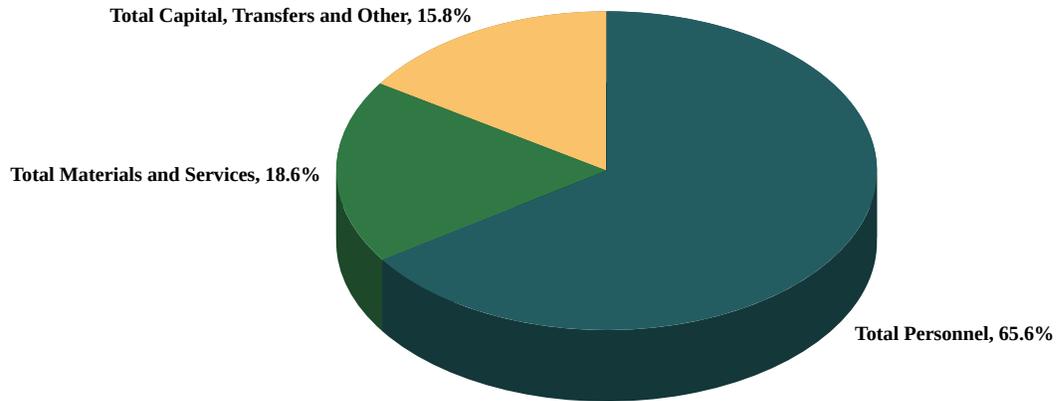
1011 - CWCOG GENERAL ADMINISTRATION - Total

Revenue Chart FY2024-25



■ 40000 - Beginning Balance ■ 42100 - Dues ■ 42800 - Internal service charges revenue ■ 43100 - Contracts ■ 46100 - Interest Revenue

Expense Chart FY2024-25



■ Total Personnel ■ Total Materials and Services ■ Total Capital, Transfers and Other

General Administration Work Program

OCWCOG's General Administration (GA) Department provides overall management of the agency's programs, staff, finances, technology, and facilities. The Department also delivers services and support to OCWCOG's Board of Directors and member jurisdictions. GA is responsible for organizational vision, strategic planning and direction, major communications, advocacy, oversight of program development, and a consolidated work plan to ensure OCWCOG sustainability, viability, and growth.

General Administration consists of five primary areas: General Management; Financial Services Management; Human Resources Management; Technology Services Management; and Facilities Management. General Administration may also oversee research initiatives, corporate and philanthropic development, and events.

Funding:

Funding to support General Administration is received through in-direct charges, based on the number of staff employed in each OCWCOG-run program. Funding is also provided through contracts for services with member jurisdictions.

Program Area Oversight Committees or Commissions:

- OCWCOG's Board of Directors
- OCWCOG's Executive Committee

Program Contact:

Ryan Vogt
541.924.8465
rvogt@ocwcog.org

General Management

The Executive Director is responsible for oversight of all OCWCOG programs and activities, and communicating with OCWCOG members, and Federal, State, and local governments regarding current and potential programs. The Executive Director and appointed staff ensure that issues are presented to the OCWCOG Board of Directors (Board) and its adopted policies are implemented. All services overseen by General Management may be provided to support member jurisdictions, as requested.

Funding:

Funding to support General Management is received through in-direct charges, based on the number of staff employed in each OCWCOG run program. Funding is also provided through contracts for services with member jurisdictions.

Goals:

- Continue to improve regional awareness of OCWCOG's program and services, and to facilitate regional activities, through increased visibility and communications.
- Provide a clear vision and direction for agency staff, members, and stakeholders, by operationalizing the agencies' Mission Statement, Vision, Values, and Strategic Plan.
- Continue to build OCWCOG's partnerships and collaboration with Community Services Consortium (CSC), Oregon Department of Human Services (ODHS), local universities and other community partners.
- Increase agency awareness in Diversity, Equity and Inclusion to deliver better services for our member agencies and our regions residents.

Financial Management

OCWCOG's Finance Department is responsible for the consolidated budget of the agency, its programs' financial functions, and ensuring compliance with auditing standards, and Generally Accepted Accounting Principles (GAAP). The Department handles agency payroll, accounts payable and receivables, contracts management, audit, and centralized purchasing. Finance staff advise the Executive Director on fiscal matters, present reports to the OCWCOG Finance and Budget Committees, and research tools, programs, and projects to expedite and maximize financial services and support.

Funding:

Funding to support Financial Management is received through in-direct charges, based on the number of staff employed in each OCWCOG-run program. Funding is also provided through contracts for services with member jurisdictions.

Goals:

- Complete and finalize software solutions in finance and payroll as per the agency's Strategic Priority to Expansion & Innovation.
- Continue to support development of Finance Department staff skills and knowledge through continuing education and training opportunities as per the agency's Strategic Priority to Organizational Excellence.
- Work collaboratively with Community Services Consortium to further align policies, procedures and accounting practices.

Human Resources Management

OCWCOG's Human Resources Department provides consolidated management of all agency and program personnel matters; and manages agency recruitments, onboarding, compensation, job classifications, and employee benefits. The Department develops and recommends to the Executive Director, for OCWCOG Board of Directors, approval of agency-wide personnel policies, and manages agency labor relations, including collective bargaining. All services managed by Human Resources are provided to Community Services Consortium and are also available to support member jurisdictions, as requested by contract or Intergovernmental Agreement.

Funding:

Funding to support Human Resource Management is received through indirect charges, based on the number of staff employed in each OCWCOG-run program. Funding is also provided through contracts for services with member jurisdictions.

Goals:

- Develop and implement strategies that incorporate OCWCOG Mission, Vision, Values, and Strategic Priorities into HR processes.
- Create opportunities for management development in areas to include labor relations, performance management, coaching and mentoring to better assist managers in becoming successful leaders.
- Support new and ongoing committees and workgroups including:
 - Wellness Committee
 - Safety Committee
 - Labor Management Advisory Committee
 - Diversity Equity and Inclusion Committee
 - Social Committee
 - Health Insurance Committee
- Provide Human Resource expertise and consultation to members at a competitive rate.
- Enhance HR staff skills and knowledge through continuing education.

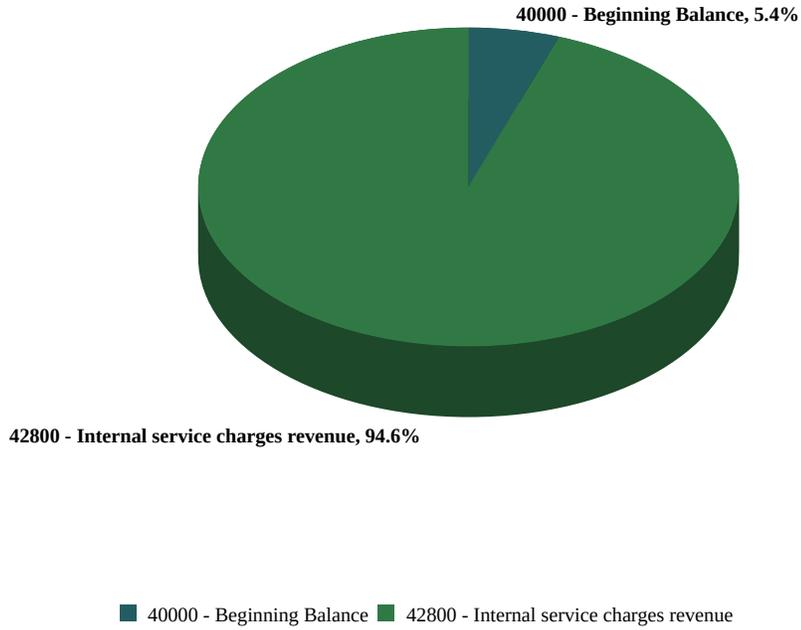
1012 - TECHNOLOGY SERVICES - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

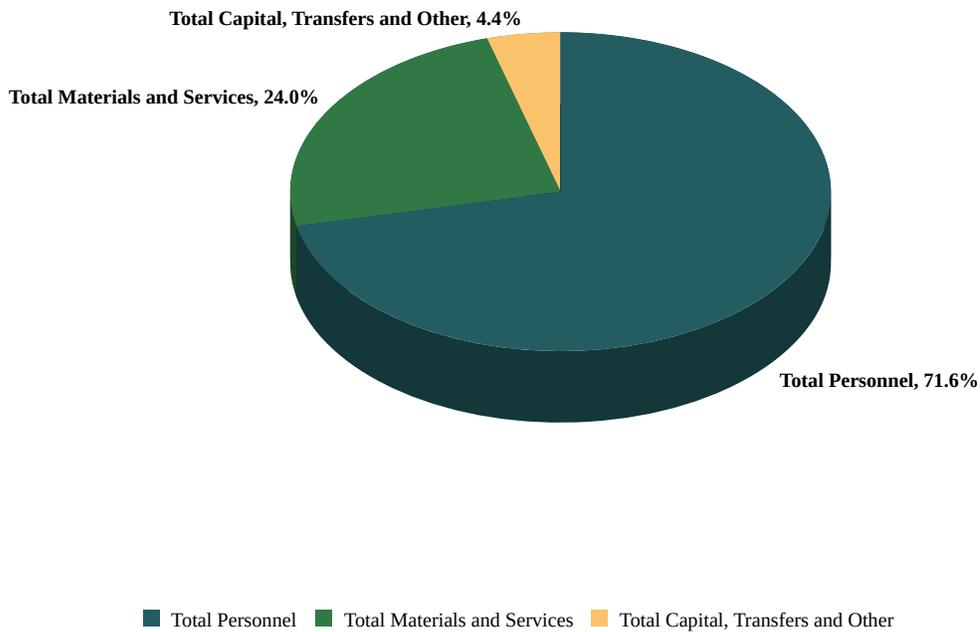
40000 - Beginning Balance	64,131
42800 - Internal service charges revenue	1,116,000
Total Revenues	1,180,131
51000 - Wages	522,315
52000 - Benefits	301,046
Total Personnel	823,361
61100 - Supplies	3,500
61300 - Equipment (non-capitalized)	36,920
62100 - Professional Services	6,000
62210 - Printing/copying	200
62220 - Postage	200
62300 - Software	120,701
62400 - Telephone/internet	45,000
62610 - Trainers	10,000
62621 - Employee mileage	8,500
62640 - Employee travel meals	500
62710 - Rent expense	45,000
Total Materials and Services	276,521
95000 - Contingency	50,618
Total Capital, Transfers and Other	50,618
Total Expenses	1,150,500
Unappropriated Ending Fund Balance	29,631

1012 - TECHNOLOGY SERVICES - Total Department

Revenue Chart FY2024-25



Expense Chart FY2024-25



Technology Services Management

OCWCOG's Technology Services (TS) Department manages information, data security, and telecommunications services for the agency. This includes desktop computers, servers, network infrastructure, phones, video conference, and software systems. TS provides technical support and systems administration. TS advises the Executive and Program Directors on new technology, tools and processes to meet changing requirements and demands in information delivery and security. All services managed by Technology Services are provided to Community Services Consortium and are also available to support member jurisdictions, as requested by contract or Intergovernmental Agreement.

Funding:

Funding to support Technology Services Management is received through in-direct charges, based on the number of staff employed in each OCWCOG run program. Funding is also provided through contracts for services with member jurisdictions.

Goals:

- Stabilize and enhance operations.
- Modernize information systems.
- Support program area business needs.
- Leverage cloud services to maximize staff collaboration and service delivery.
- Revitalize and maintain continuity of member managed services.
- Secure network and software systems.

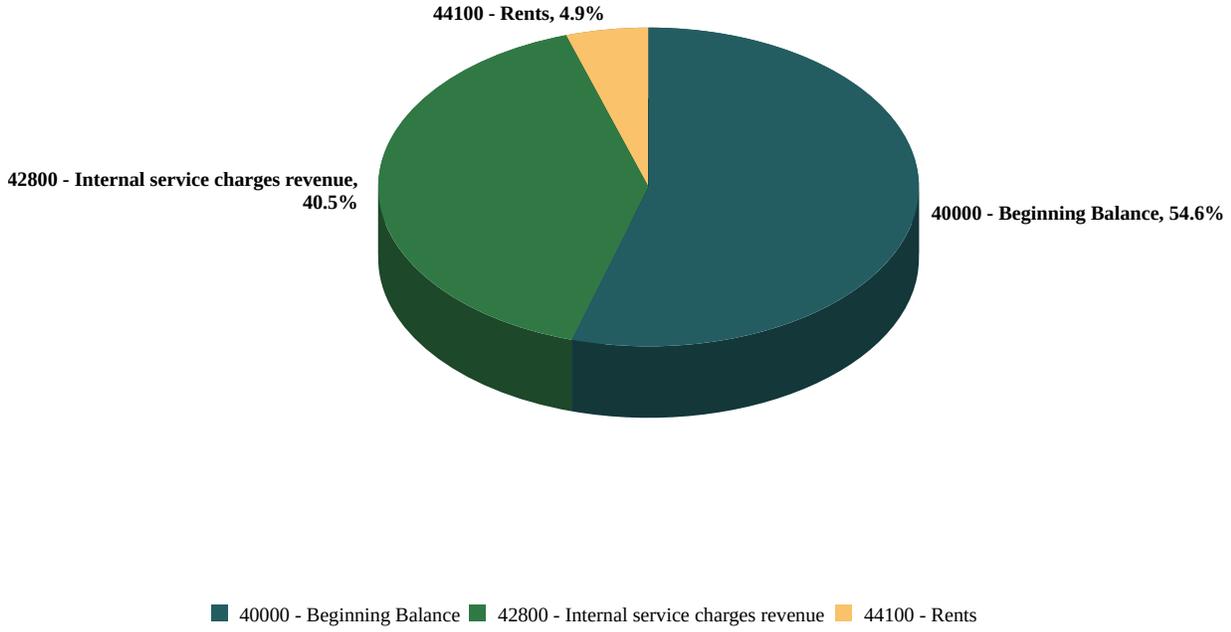
1014 - FACILITIES SERVICES - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

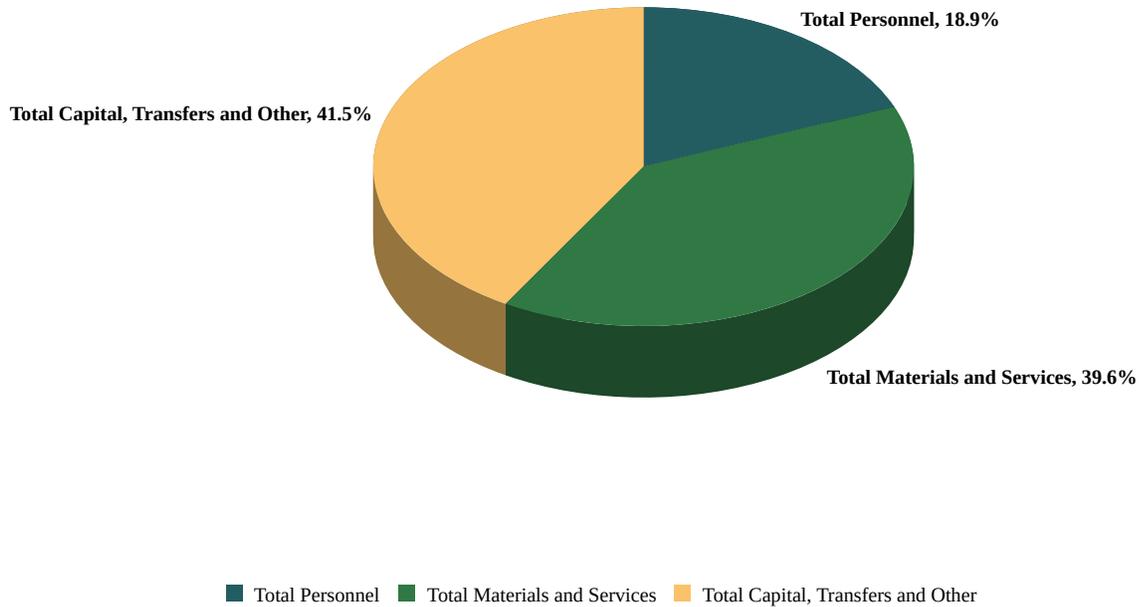
40000 - Beginning Balance	1,218,348
42800 - Internal service charges revenue	903,451
44100 - Rents	110,417
Total Revenues	2,232,216
51000 - Wages	148,220
52000 - Benefits	88,695
Total Personnel	236,915
61100 - Supplies	15,000
61300 - Equipment (non-capitalized)	2,250
61400 - Furniture	10,000
62100 - Professional Services	28,500
62120 - Marketing services	150
62130 - Insurance services	135,000
62210 - Printing/copying	50,250
62220 - Postage	50
62300 - Software	1,000
62610 - Trainers	1,000
62621 - Employee mileage	6,000
62622 - Company automobile	3,500
62700 - Facility and Utilities	70,000
62720 - Facility maintenance svcs	62,150
62721 - Janitorial Service	68,100
62731 - Electricity	45,000
Total Materials and Services	497,950
70000 - Capital	306,000
95000 - Contingency	150,000
98000 - Transfers Out	65,000
Total Capital, Transfers and Other	521,000
Total Expenses	1,255,865
Unappropriated Ending Fund Balance	976,351

1014 - FACILITIES SERVICES - Total Department

Revenue Chart FY2024-25



Expense Chart FY2024-25



Facilities Maintenance

OCWCOG owns buildings in Albany, Corvallis, and Toledo. Office space is leased to the State of Oregon Vocational Rehabilitation program in Albany. In Corvallis, Community Services Consortium leases space for their housing and energy assistance programs and also helps to support reception staff. The Facilities Maintenance Department administers and maintains the facilities, including the surrounding grounds, to ensure safe and convenient public access to agency services as well as provide a secure, professional business environment for staff and agency partners.

Funding:

Facilities Management funding consists of board-authorized reserves, office equipment operations, and an operational fund calculated as part of a square footage rental rate established for each facility. Ultimately, operational funding is provided through direct cost recovery from each OCWCOG program area based on building occupancy.

Goals:

- Maintain compliance with state procurement laws and OCWCOG policy. Complete maintenance projects on time and within budget.
- Fold strategic plan priorities for expansion and innovation into the five-year maintenance plan. Continue facilities improvement and capital investment.
- Operate all OCWCOG facilities consistent with program area needs to better serve our consumers and member agencies.

2020 - Senior & Disability Services

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

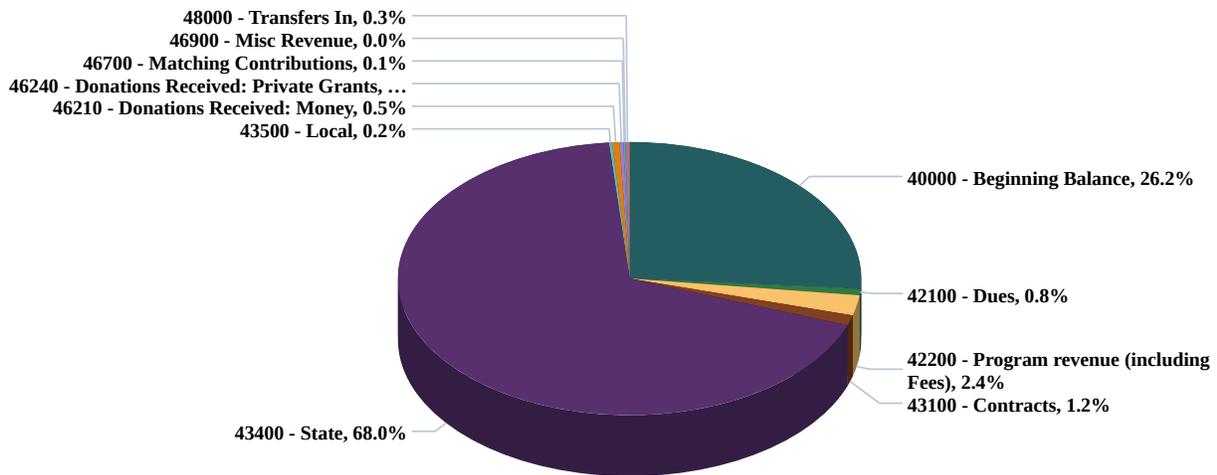
40000 - Beginning Balance	8,800,000
42100 - Dues	253,688
42200 - Program revenue (including Fees)	805,000
43100 - Contracts	400,000
43400 - State	22,845,577
43500 - Local	75,680
46210 - Donations Received: Money	170,000
46240 - Donations Received: Private Grants	90,000
46700 - Matching Contributions	45,000
46900 - Misc Revenue	2,000
48000 - Transfers In	100,000
Total Revenues	33,586,945
51000 - Wages	11,745,469
52000 - Benefits	7,370,454
Total Personnel	19,115,923
61100 - Supplies	72,723
61200 - Supplies: Volunteer recognition	15,594
61300 - Equipment (non-capitalized)	128,150
61400 - Furniture	28,500
62100 - Professional Services	1,911,665
62110 - Legal services	60,000
62120 - Marketing services	9,300
62130 - Insurance services	2,000
62140 - Banking services	1,000
62150 - Grants to subrecipients	114,416
62210 - Printing/copying	37,700
62220 - Postage	29,300
62300 - Software	69,000
62400 - Telephone/internet	65,663
62500 - Memberships/Dues	61,200
62600 - Travel and training	41,345
62621 - Employee mileage	110,834
62622 - Company automobile	12,000
62630 - Volunteer travel	17,000
62700 - Facility and Utilities	3,000
62710 - Rent expense	656,043
62721 - Janitorial Service	3,000

2020 - Senior & Disability Services

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

62800 - Internal service charges expenditure	2,639,834
64300 - Client Assist: Program wages	400,000
64400 - Client Assist: Support services	300,000
Total Materials and Services	6,789,267
77000 - Software (multi-year)	74,298
95000 - Contingency	770,365
98000 - Transfers Out	100,000
Total Capital, Transfers and Other	944,663
Total Expenses	26,849,853
Unappropriated Ending Fund Balance	6,737,092

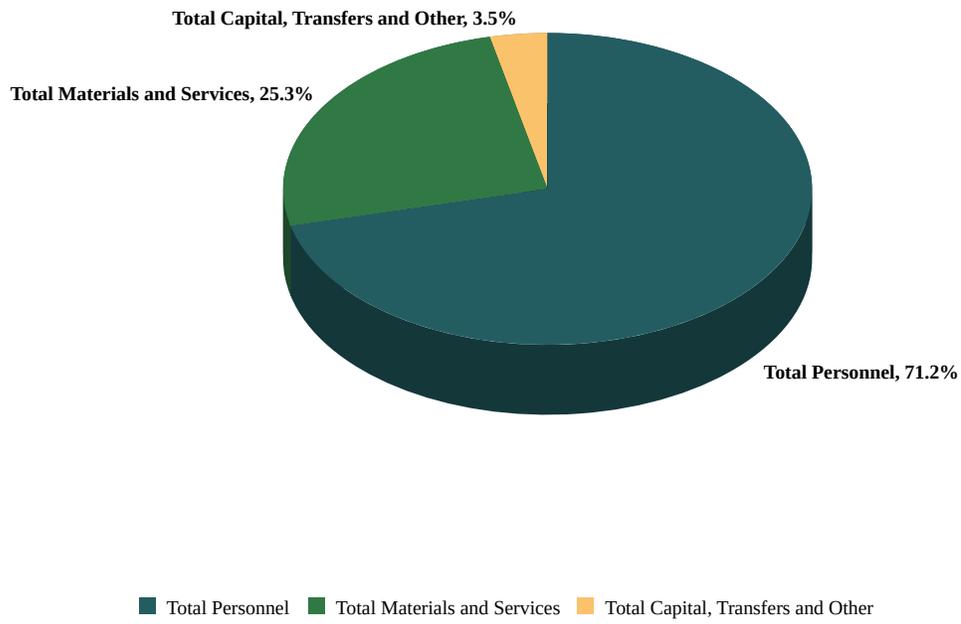
Revenue Chart FY2024-25



- | | | |
|--|--|----------------------------------|
| ■ 40000 - Beginning Balance | ■ 43400 - State | ■ 46700 - Matching Contributions |
| ■ 42100 - Dues | ■ 43500 - Local | ■ 46900 - Misc Revenue |
| ■ 42200 - Program revenue (including Fees) | ■ 46210 - Donations Received: Money | ■ 48000 - Transfers In |
| ■ 43100 - Contracts | ■ 46240 - Donations Received: Private Grants | |

2020 - Senior & Disability Services

Expense Chart FY2024-25



Senior and Disability Services

OCWCOG's Senior and Disability Services (SDS) department manages a variety of functions that promote dignity, independence, safety and choice for seniors and people with disabilities. Coordinating closely with OCWCOG's Community Services Programs (CSP), SDS provides services that are unique and complementary with others provided by community partners. Strong working relationships have been developed with a variety of public and private entities in our service area, such as Samaritan Health Services, the regional Coordinated Care Organization (CCO) - Intercommunity Health Network (IHN), and the county public health departments and regional Self-Sufficiency offices.

All SDS programs aim to help seniors and people with disabilities stay as independent and safe as possible in their homes and communities. This is the goal of most people as they age.

Medicaid Funded Programs

OCWCOG is the State-designated Area Agency on Aging (AAA) serving Linn, Benton, and Lincoln Counties. Area Agencies on Aging traditionally manage Older Americans Act (OAA) funded programming. As a Type B Transfer AAA contracting with Oregon Department of Human Services, OCWCOG not only provides OAA services, but also manages Medicaid services normally supported by State run Aging and People with Disability (APD) offices. Being a "Medicaid Area Agency on Aging" provides perks in the form of streamlining access to services for consumers and economic and programmatic sustainability.

ELIGIBILITY:

OCWCOG, through a biennial contract with Oregon's Department of Human Services (ODHS), administers Medicaid benefits, the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Employment Related Day Care (ERDC), and Refugee Cash benefits. Consumers of all ages may access any of these services by coming to any OCWCOG office or calling a toll-free number. Staff also collaborate with Self-Sufficiency offices to provide Temporary Assistance for Domestic Violence Survivors (TADVS). In addition, SDS administers Medicare Savings Programs (MSP) for older adults and people with physical disabilities. Medicare Savings Programs may pay deductibles, coinsurance, and copayments for those that qualify. SNAP, TANF, ERDC, and refugee benefits are offered for these same individuals, as well as those who are not eligible for Medicaid or MSP. SNAP consumers receive food benefits through the Oregon Trail card and are eligible based on income and household living expenses.

CASE MANAGEMENT:

Case managers coordinate the Long-Term Services and Supports that people over 65

and adults with physical disabilities receive in their homes or care facilities. Functional assessments are completed to determine eligibility of consumers requesting assistance with Long-Term Services and Supports. Assessments are completed at the time of the request for services, annually, and if there is a change in need level. Once eligible, consumers can receive help managing activities of daily living in a variety of home and community-based facility settings, including nursing facilities. Support programs emphasize consumer choice and maximize independence and cost effectiveness. Consumers and families work with SDS staff to develop a service plan based on a consumer's goals, strengths, and preferences. Consumers who utilize services in their own home may do so with a client-employed provider, called a home care worker. Though these workers are paid by the State, local support for this important workforce is done by OCWCOG's Home Care Coordinator unit.

OCWCOG Preadmission Screening and Diversion and Transitions workers are specialized case managers dedicated to working with consumers in the community who have urgent placement needs related to hospital, hospice care, or nursing facility stays. The team works to reduce barriers allowing consumers to transition out of more costly or more institutional care settings as quickly and safely as possible.

ADULT PROTECTIVE SERVICES:

Adult Protective Service Specialists (APSS) investigate allegations of verbal, sexual, and physical abuse, as well as neglect and financial exploitation. Protective services are provided to those 65 and older, and people with physical disabilities over the age of 18. Investigators work collaboratively with other agencies, such as the State Long-Term Care Ombudsman program, County mental health programs, local law enforcement agencies, and district attorney offices.

APS investigations involve interviewing the alleged victim, the alleged perpetrator, and any other pertinent witnesses. The Investigator determines as to whether the event occurred and if the allegation of wrongdoing is substantiated. In the event of substantiated allegations, APS staff work to intervene and support the safety of the victim. Risk intervention can be provided for persons who are reported "at risk" and continue to be vulnerable. Risk intervention includes continued contact, reassessment, intervention, and the implementation of an individualized plan to reduce the risk of harm. Staff from OCWCOG's Adult Protective Services team participate in monthly Multidisciplinary Teams (MDT) in each of OCWCOG's three counties. MDTs are organized and facilitated by the District Attorney's office for their jurisdiction and bring together community partners such as law enforcement, fire department and emergency medical technicians (EMTs) and mental health providers to discuss cases that rise to the level of a crime. Time at the meetings is also dedicated to staffing issues involving older adults or people with disabilities in the community, such as a senior living in a home that has become unsafe to live in or no longer meets city building standards.

ADULT FOSTER HOME LICENSING:

One long-term care option that is available to Medicaid consumers in Linn, Benton, and

Lincoln Counties is Adult Foster Homes (AFH) placement. AFHs are small home-like care settings that provide around the clock support for up to five residents. This can include assistance with tasks such as bathing, grooming, dressing, and toileting. Though ultimate authority over AFHs belongs to the State, which can charge fines or even close an AFH that is non-compliant in following State rules, local AFH licensing staff are responsible for recruitment, licensing, monitoring, and oversight of the homes in the region.

Funding:

The majority of SDS funding is disbursed through a contract with the Oregon Department of Human Services (ODHS). Funding is based on population and caseload numbers and is paid out at the rate of what the average State employee costs for each of the same positions. OCWCOG then gets paid 95% of the total amount, a function of the administrative rules related to our AAA designation. The remainder of SDS funding comes in the form of in-kind match, local income from OCWCOG member government dues, and local contracts.

Budgetary highlights:

- Funding for FY 24-25 is determined and stable as it is the second year of our biennial contract.
- Case management allocations which had been cut at the beginning of the biennium have been reinstated.
- APS referral numbers continue to increase, causing us to designate more of our allocation to staff the increased work.
- A housing navigator position was added to our allocation allowing us to focus time and energy to supporting long term services consumers who are experiencing housing instability.

Older Americans Act and State General Fund Programs

Through its function as a State-designated AAA, the SDS department manages all functions under the Older Americans Act (OAA) umbrella for the region. This includes Meals on Wheels, Information and Referral through the Aging and Disability Resource Connection (ADRC) Call Center, Family Caregiver Services, and Health Promotion Programming. Additionally, Area Agencies on Aging are the recipients of other State General Fund program dollars which support Oregon Project Independence (OPI) and smaller contracted programs such as the Employer Resource Connection (ERC) and Money Management Programs (MMP).

The purpose of all programs funded through AAAs is to allow older adults and people with disabilities to live at home and in the community with dignity and independence for as long as possible.

AGING AND DISABILITY RESOURCE CONNECTION:

As the lead agency of the Aging and Disability Resource Connection (ADRC) of Linn, Benton, and Lincoln Counties, OCWCOG's Information and Referral Specialists provide access to a "no wrong door" entry point to programs administered by SDS as well as external community resources and programs. Consumers can call, email or walk into office locations to receive information. ADRC activities are funded by a 2-year contract with the State which allows OCWCOG to draw down federal match dollars as well as Older Americans Act funding.

MEALS ON WHEELS:

Since 1980, the Meals on Wheels (MOW) Program at OCWCOG has offered nutritious meals to aging adults and adults with disabilities. A corps of approximately 330 volunteers works in meal site kitchens and as delivery drivers throughout OCWCOG's three county service area. For 2,385 homebound clients, who often live alone and have limited resources or ability to care for themselves, this volunteer may be the only person they see each day and provides the opportunity for a daily well-check and socialization. In FY 2023-2024 Meals on Wheels is forecasted to deliver 199,997 meals. An increase of 20% over the previous year.

Connections Café, OCWCOG's newly branded community dining program provides older adults who are able to travel to one of 11 meal sites across the tri-County region with a nutritious meal served in a dining room atmosphere. It also provides an opportunity for socializing and building relationships with the community. Increasing attendance at the community dining sites which were required to close during the pandemic is a goal for FY25.

OLDER AMERICANS ACT PROGRAMS:

The Older Americans Act (OAA) program helps older adults to live and thrive in communities of their choice for as long as possible. These programs provide information and assistance, personal and home care services, case management, preventative Evidence-Based Health Promotion programming, legal services, elder abuse prevention, Family Caregiver Support, and Options Counseling. OAA funding remains stable but receives little in funding increases, which is challenging given the increase of older adults in our region who rely on these services.

OREGON PROJECT INDEPENDENCE:

Oregon Project Independence (OPI) provides in-home services to older adults and people with disabilities who need a little help to continue living independently in their own homes. Services offered through OPI include housekeeping, personal care, Meals on Wheels, case management, assistive technology and more. OPI has traditionally offered only a few hours a week of support to those who did not want to or did not qualify for Medicaid services. But with the launch of Oregon Project Independence Medicaid (OPIM) consumers may be entitled to more support. Funding increases are represented in this year's budget for OPI because of the launch of this program.

MONEY MANAGEMENT PROGRAM:

The Money Management Program (MMP) provides free assistance with personal money management tasks through specially trained volunteers to people over age 60 and adults with a disability. Service is personalized, confidential, and safe. All MMP services are offered free of charge to eligible individuals. Services are provided by trained and supervised volunteers and focus on two major services components, bill-pay, and rep payee management.

EMPLOYER RESOURCE CONNECTION:

The Employer Resource Connection (ERC, formerly known as STEPS) program offers free resources for people who are approved to receive in-home services through Medicaid or Oregon Project Independence. These resources are designed to promote successful working relationships between people with disabilities and the people they employ to provide in-home supports.

Funding:

Funding for OAA programs and OPI come from multiple sources including Federal dollars, State General Funds, local income from program participant fees, in-kind match, Medicaid Match and contracts.

OCWCOG works to find the most cost-efficient way to serve the members of our community and make resources stretch further including contracting with local non-profits, such as local hospice and adult day service agencies to provide respite and caregiver training, or the local YMCA and senior centers to provide evidence-based falls prevention classes.

Budget highlights:

- The launch of OPIM this year requires the budgeting process to rely more on estimates than historical data. Overall, the expectation is that there will be an increase in revenue and corresponding expenses that will provide a better range of service for OPI eligible consumers.
- Increasing food costs and higher utilization of the MOW program plus the ending of ARPA funds in September 2025 are creating a desire to make sure future funding includes more donations and grant revenue.
- The ongoing cost of delivering meals to consumers in the community would not be financially sustainable without our volunteer corp. A part-time volunteer coordinator has been hired to provide better recruitment, onboarding, and training to this vital workforce.
- The Employer Resource Connection (ERC) will benefit from a short-term influx of funding provided by the State as it works to utilize ARPA funds before they expire.
- Obtaining enough revenue to support the Money Management Program (MMP) has been a challenge because of a complex funding model based on client participation. Advocacy for more funding may be needed if this program is to stay at OCWCOG.

SDS Program Area Oversight Committees or Commissions:

- Aging and Disability Resource Connection Council
- Senior Services Advisory Council
- Disability Services Advisory Council Issues and Advocacy Committee
- Contract Monitor and Review Committee
- Care Planning Committee

A requirement of being a designated AAA is to engage local advisory Councils to help advise, support, and provide advocacy to and for the programs. The Senior Services and Disability Services Advisory Councils are made up of consumers and community partners who meet jointly every other month allowing the Council members to use the alternate months to focus on work supported by the following committees: Issues and Advocacy (IA), Contract Monitor and Review, Membership and Nominating, Care Planning (CPC) and the Meals on Wheels Advisory Committee (MOWAC). The understanding that the Councils and Committees gain about the long-term services and support services administered by OCWCOG helps support advocacy and outreach in our communities.

Program Contact:

Randi Moore
rmoore@ocwcog.org
541.924.8438

2031 - Community Service Programs

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

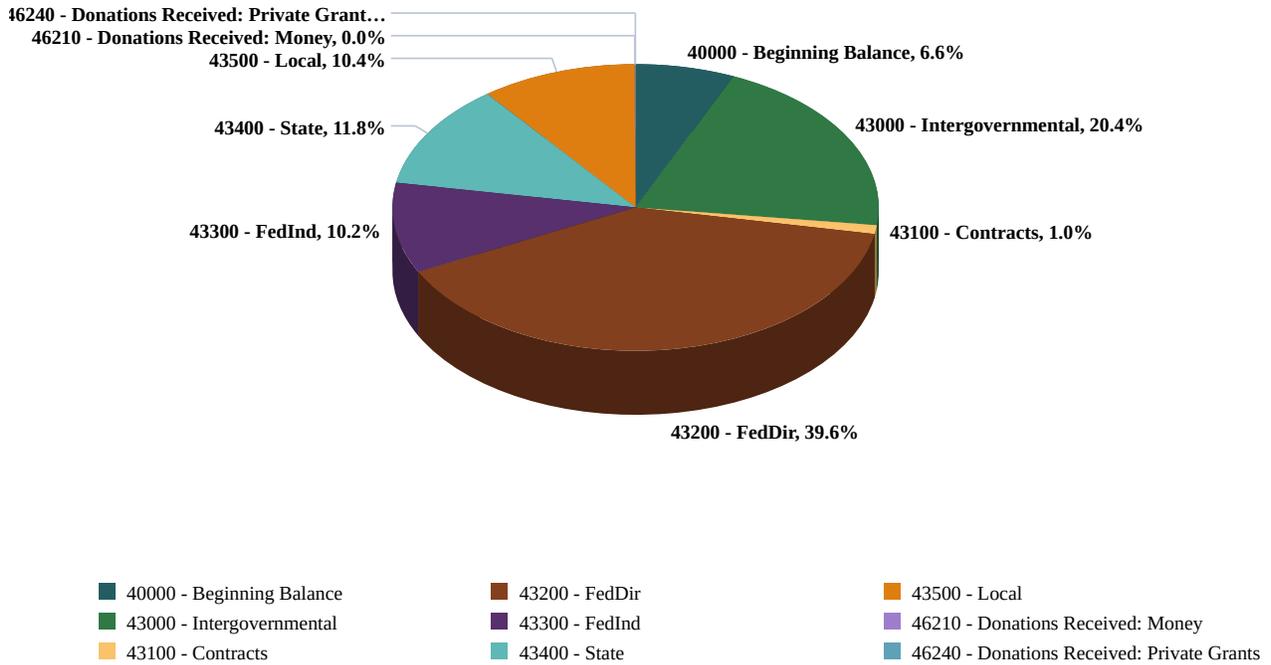
40000 - Beginning Balance	75,000
43000 - Intergovernmental	231,562
43100 - Contracts	11,317
43200 - FedDir	449,971
43300 - FedInd	115,838
43400 - State	133,835
43500 - Local	118,012
46210 - Donations Received: Money	500
46240 - Donations Received: Private Grants	300
Total Revenues	1,136,335
51000 - Wages	439,735
52000 - Benefits	297,320
Total Personnel	737,055
61100 - Supplies	1,500
61200 - Supplies: Volunteer recognition	16,200
61300 - Equipment (non-capitalized)	15,380
62100 - Professional Services	20,200
62110 - Legal services	200
62120 - Marketing services	1,800
62130 - Insurance services	250
62210 - Printing/copying	1,250
62220 - Postage	400
62300 - Software	15,000
62400 - Telephone/internet	2,100
62500 - Memberships/Dues	800
62600 - Travel and training	4,200
62610 - Trainers	1,700
62621 - Employee mileage	3,929
62630 - Volunteer travel	17,000
62640 - Employee travel meals	1,500
62650 - Employee lodging	3,000
62710 - Rent expense	34,827
62800 - Internal service charges expenditure	104,871
64000 - Client Assistance	2,000
64300 - Client Assist: Program wages	141,984
64400 - Client Assist: Support services	6,000
Total Materials and Services	396,091

2031 - Community Service Programs

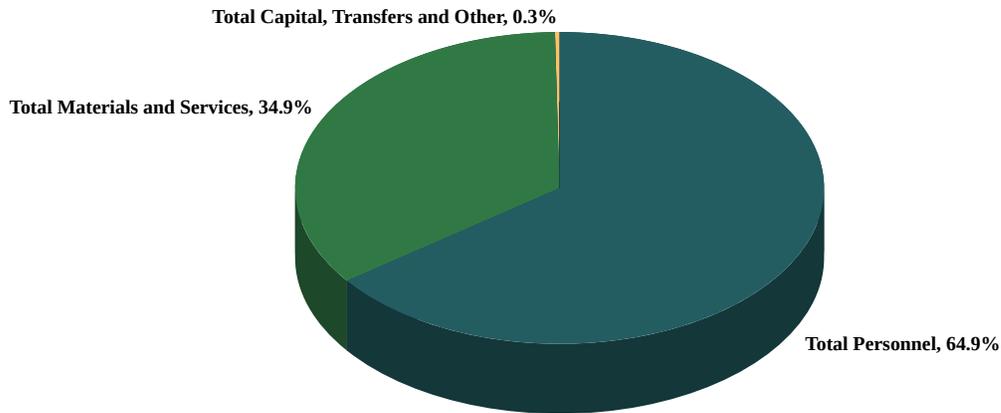
CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

77000 - Software (multi-year)	3,189
Total Capital, Transfers and Other	3,189
Total Expenses	1,136,335

Revenue Chart FY2024-25



Expense Chart FY2024-25



Community Services Work Program

Community Services Programs (CSP) support older adults, individuals with disabilities, low-income families, and Veterans to maintain their health, wellness, independence, and dignity.

As the lead agency of the Aging and Disability Resource Connection (ADRC) of Linn, Benton, and Lincoln Counties, OCWCOG's Information and Referral Specialists provide "no wrong door" access to a full range of long-term supports and services, many of which are available through OCWCOG's own Community Services Programs. The suite of CSP Programs highlighted below provides greater access to financial literacy, behavioral health supports, social companionship, transportation, and more; all which helps our region thrive. CSP services are available to people of a variety of ages, income, and disability types.

Dedicated community volunteers support CSP in its delivery of services, offering volunteer and advocacy opportunities to area residents. Many OCWCOG volunteers are older adults themselves and benefit from the engagement that comes from being an integral part of the lifesaving programs that help their neighbors. OCWCOG serves as the region's sponsor to the cost-effective AmeriCorps Seniors Programs, whose national mission is to utilize seniors 55+ to "improve lives, strengthen communities, and foster civic engagement through service and volunteering."

All CSP programs work to build and maintain connections in the community, whether that be on a small scale by reducing loneliness for an older adult who has become socially isolated or on a larger scale by bringing together programs and agencies across the region to improve the quality of life of the residents we serve.

Funding:

CSP has a diverse funding stream, including federal AmeriCorps, Oregon Department of Veterans Affairs (ODVA), Medicaid match, and State and County contracts. Programs also receive client donations, conduct private and corporate fundraising, engage in grant-writing, and benefit from in-kind donations.

Program Contact:

Randi Moore
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541-924-8438

AmeriCorps for Seniors: *Foster Grandparent Program, Retired and Senior Volunteer Program, and Senior Companion Program*

The AmeriCorps for Seniors Programs (formerly known as Senior Corps), in partnership with the Corporation for National and Community Service, connects senior volunteers, aged 55 and over, with the people and organizations that need them most in the region. Volunteers serve as tutors, mentors, counselors, and/or companions to people in need, or contribute their job skills and expertise to community projects and organizations. Volunteers receive guidance and training, so they can make a contribution that suits their talents, interests, and availability. Volunteers are offered volunteer insurance, mileage and meal reimbursements, and recognition for their service. Income-eligible volunteers are offered a tax-exempt stipend.

Retired and Senior Volunteer Program (RSVP): RSVP is America's largest volunteer network for people aged 55 and over, matching volunteers with agencies whose primary focus is to assist seniors to age in place. RSVP volunteers primarily serve in local food share and Gleaners programs, as Medicare and Tax-Aide counselors, and as friendly visitor volunteers.

RSVP also operates the Senior Health Insurance Benefits Assistance (SHIBA) program through an Intergovernmental Agreement with the State of Oregon. SHIBA provides training and certification of volunteers who help residents navigate the complexities of Medicare, identify Medicare fraud, and apply for help with Part D costs if eligible.

Foster Grandparent Program (FGP): FGP recruits and matches volunteers to children aged five to 18 in Linn, Benton, and Lincoln Counties. The FGP is intergenerational, providing volunteers the opportunity to mentor, nurture, and support children with special or exceptional needs, or who are at an academic, social, or financial disadvantage. OCWCOG has a priority placement of literacy volunteers working with young English Language Learners (ELLs)

Senior Companion Program (SCP): SCP volunteers serve less abled seniors and other adults, helping them maintain independence and age in place. Among other activities, Senior Companions assist with daily living tasks, such as non-medical transportation; provide friendship and companionship; alert doctors and family members to potential problems; and provide respite to family caregivers.

Funding:

Funding for AmeriCorps Programs includes: Federal and State grants, local governments, contracts, partnerships with local community organizations, and in-kind donations. AmeriCorps programs operate within a single team, creating efficiencies in operational costs, while maximizing staff capacity.

Benton County Veteran Services

The Benton County Veterans Service Office (VSO) program serves over 7,000 Veterans and their dependents living in Benton County providing them direction, support, and advocacy. The VSO files claims for U.S. Department of Veterans Affairs entitlements, such as compensation and pension. Also offered is information, referral, and assistance with other entitlements, such as Veterans Administration (VA) medical care, home loan guaranty, education programs, State home loans, and other State and local benefits.

Funding:

OCWCOG holds a contract with Benton County's Health Department who funds the Veterans program with County general fund dollars, as well as pass through dollars from the Oregon Department of Veterans Affairs (ODVA). In addition, OCWCOG uses Benton County funds to access and leverage Medicaid match dollars, enabling the VSO to link Veterans to Medicaid and other "wraparound" services administered by SDS.

The VSO also receives funding from ODVA made available to all Oregon Counties for Veteran Suicide Awareness and Prevention efforts to raise awareness and publicize available options for mental health assistance and wellness.

Financial Wellness: \$tand By Me Oregon

\$tand By Me-Oregon (\$BM-OR) is a financial empowerment program that, through coaching and toolkits, helps provide financial stability to individuals and families struggling to afford basic needs. Created in Delaware, the program focuses on four primary outcomes: budgeting, reducing debt, improving credit ratings, and building savings.

\$BM services are embedded in the community to create employment, financial education, and effective personal financial strategies. The program uses a Collective Impact Model in which coaches from local non-profits are trained specifically on the \$BM financial model, client management, and data collection allowing for flexibility while still maintaining the umbrella structure of the \$BM program regardless of what sector they serve.

Funding:

Our Financial Coaching Program is supported by Federal funding (AmeriCorps), Benton County, Benton Community Foundation, Oregon Community Foundation, the Ford Family Foundation, and Samaritan Social Accountability Grants. Expansion of the impact of this work through more grant writing in the coming year is a goal.

Total Fund - 200 CED

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

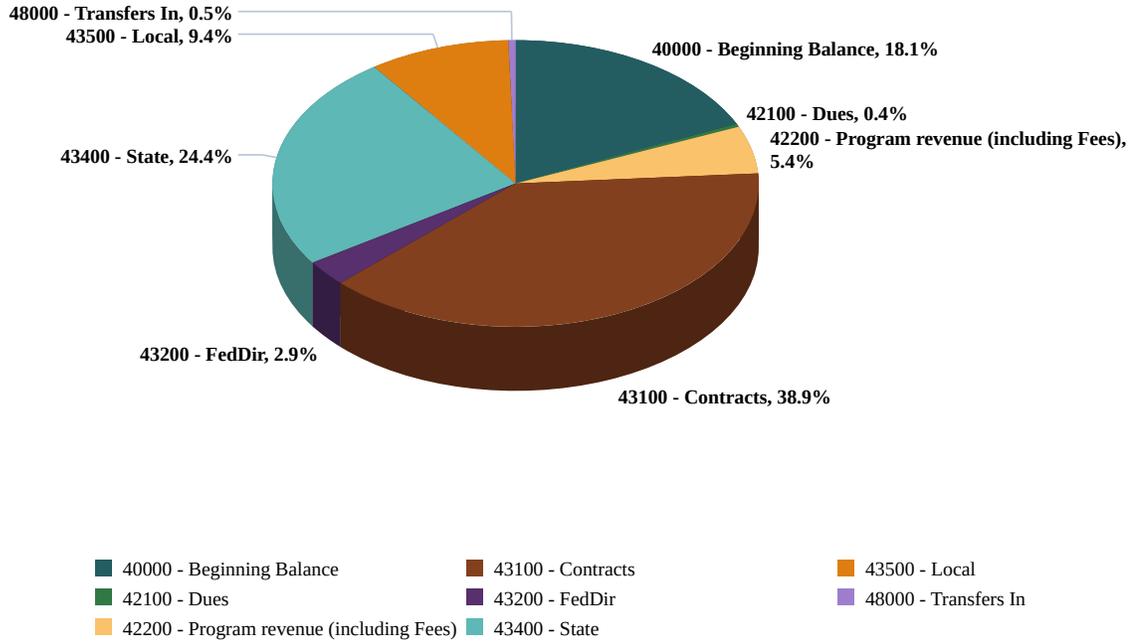
40000 - Beginning Balance	5,597,797
42100 - Dues	113,706
42200 - Program revenue (including Fees)	1,655,000
43100 - Contracts	12,000,500
43200 - FedDir	900,000
43400 - State	7,528,918
43500 - Local	2,901,695
48000 - Transfers In	150,000
Total Revenues	30,847,616
51000 - Wages	2,290,890
52000 - Benefits	1,467,609
Total Personnel	3,758,499
61100 - Supplies	20,000
61300 - Equipment (non-capitalized)	45,410
61400 - Furniture	5,000
62000 - Services	5,000
62100 - Professional Services	18,691,500
62110 - Legal services	6,000
62120 - Marketing services	13,000
62140 - Banking services	1,500
62150 - Grants to subrecipients	5,007,943
62210 - Printing/copying	14,750
62220 - Postage	6,750
62300 - Software	87,500
62400 - Telephone/internet	9,100
62500 - Memberships/Dues	4,000
62600 - Travel and training	138,200
62610 - Trainers	33,000
62621 - Employee mileage	2,000
62700 - Facility and Utilities	1,000
62710 - Rent expense	98,316
62800 - Internal service charges expenditure	500,085
Total Materials and Services	24,690,054
71000 - Equipment	60,000
74000 - Capital Improvements	50,000
77000 - Software (multi-year)	13,592

Total Fund - 200 CED

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

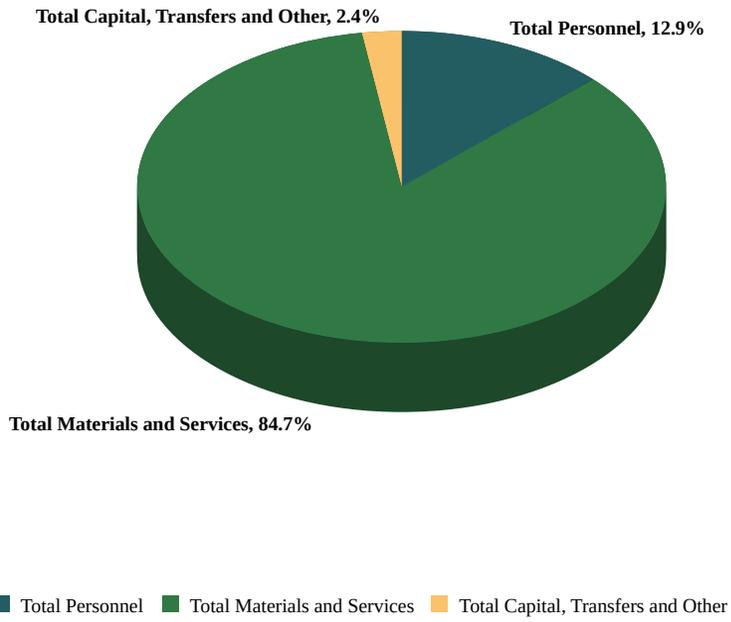
95000 - Contingency	430,241
98000 - Transfers Out	150,000
Total Capital, Transfers and Other	703,833
Total Expenses	29,152,386
Unappropriated Ending Fund Balance	1,695,230

Revenue Chart FY2024-25



Total Fund - 200 CED

Expense Chart FY2024-25



Community and Economic Development Work Program

OCWCOG's Community and Economic Development (CED) Department engages in a variety of programs to support member jurisdictions in improving livability, transportation access and economic development across the region. CED is broadly comprised of five program areas: Community Development & Land Use Planning, Economic Development, Small Business Lending, Transportation Planning and Programming, and Transportation Brokerage Services.

Community Development & Land Use Planning Services:

CED planning staff assist communities with maintaining short-range and long-range land use planning efforts. Services include permit processing, grant writing, grant and project administration, long range plans and public participation.

Planners use Geographic Information Systems (GIS) to maintain a library of GIS data and can produce maps illustrating a variety of aerial imagery and shaded relief imagery; highway conditions and hazards; soils and potential wetland areas; and environmental constraints and hazards.

Economic Development:

CED staff promote coordinated economic development efforts across the region through relationship building, convening, research, grant writing, project development and management, and technical assistance. Regional priorities are set and implemented through the Cascades West Economic Development District's (CWEDD) 5-year Comprehensive Economic Development Strategy (CEDSD). CWEDD is jointly staffed by OCWCOG and Lane Council of Governments (LCOG) and includes Linn, Benton, Lincoln and Lane counties.

Small Business Lending:

The Cascades West Business Lending (CWBL) program delivers professional commercial loan packaging, closing, servicing, and collection services through various direct and indirect loan programs. CWBL also provides administrative services, technical assistance, and professional lending services to government and non-profit entities managing economic development loan programs. The combined activities of the contractual and direct loan programs provide small businesses with a single source of non-conventional capital in the Region.

Transportation Planning and Programming:

CED transportation planners administer federal and state programs across the region including: the Albany Area Metropolitan Planning Organization (AAAMPO), the Corvallis Area Metropolitan Planning Organization (CAMPO), Cascades West Transportation Options (CW Ride) and the Cascades West Area Commission on Transportation (CWACT). In addition, the group pursues regionally significant planning and implementation projects that add value to members. Short- and long-range transportation planning assistance is available to OCWCOG's communities.

Transportation Brokerage Services:

Cascades West Ride Line (Ride Line) brokers Non-Emergent Medical Transportation (NEMT) services for eligible Oregon Health Plan (OHP) members, Medicaid recipients, and select Medicare clients traveling to and from covered non-emergency medical services. Transportation is provided to eligible clients living in Benton, Lincoln, and Linn Counties who have no other way to get to their medical services, and/or need assistance with mileage, meals, lodging reimbursement.

Program Area Oversight Committees and Commissions:

- Cascades West Economic Development District (CWEDD) Board of Directors
- CWEDD Executive Committee

- Cascades West Area Commission on Transportation (CWACT) Full Commission
- CWACT Executive Committee
- CWACT Technical Advisory Committee

- Albany Area Metropolitan Planning Organization (AAMPO) Policy Board
- AAMPO Technical Advisory Committee

- Corvallis Area Metropolitan Planning Organization (CAMPO) Policy Board
- CAMPO Technical Advisory Committee

- Linn Benton Loop Policy Board
- Linn Benton Loop Technical Advisory Committee

- Transportation Brokerage Advisory Committee (TBAC)

- Loan Program Advisory Committee (LPAC)
- Loan Review Subcommittee (LRS)

Program Contact:

Jaclyn Disney
541.574.3764
jdisney@ocwcog.org

Community Development & Land Use Planning

The Community Development & Land Use Planning program assists local governments and partners in planning for strong and resilient communities through short- and long-range planning services.

Goals:

- Provide planning staff to meet demand for services across the region.
- Maintain staffing that allows OCWCOG to be responsive, proactive, and supportive of members.
- Continue efforts on regional wetland issues including finishing the Wetlands Mitigation Bank feasibility study and guiding action on recommendations.
- Advance Brownfield mitigation efforts across the region through opportunities with Environmental Protection Agency funding for Brownfields assessment and clean up.
- Engage in implementation of housing legislation; related to workforce, transportation and economic impacts.
- Provide suite of GIS services and internship matching in coordination with OSU.

Secured & Pending Funding FY 2024-25:

- Direct service planning contracts with cities, counties, ports, and tribes. (Cities of Toledo, Sweet Home and Tangent).
- Provide staffing for the Cascades West Regional Consortium, an independent non-profit working on wetlands conservation and development.
- Contract with Department of Land Conservation and Development for Climate Friendly Communities.

Economic Development

The Economic Development Planning program leads collaboration for a more resilient economy in OCWCOG's tri-County Region, and four-County CWEDD. The function of this program is guided by the implementation of the 2020-2025 CEDS. Technical assistance aims to provide member agencies services, such as assistance in grant writing, project development/management, and funding. Regional economic development efforts will leverage opportunities, build capacity, and respond to private sector feedback on best practices to support workforce development, entrepreneurship, business retention and expansion.

Goals:

- Continue implementation of the 2020-2025 CEDS and collaborate with regional stakeholders to prepare the CEDS plan for 2025-2030
 - o Participation workgroups in childcare, regional broadband deployment; rural vitality and other topics.
 - o Supporting member jurisdictions' applications to receive state and federal funding.
 - o Proactively seeking funding for regional priorities including broadband, childcare and other priorities defined by CWEDD board.
 - o Facilitate regional grant applications to support transportation and infrastructure projects.
- Lead in providing relevant information on economic development resources through website, newsletter, social media and accessible public meetings.

Secured & Pending Funding FY 2024-25:

- Economic Development Administration planning grant
- Business Oregon
- Direct service contracts with cities, counties, ports, and tribes are possible.
- Infrastructure (sewer, water, etc.)
- Legislative allocation through Oregon Economic Development Districts
- Innovation Hub Grant

Transportation Planning & Programming

CED transportation planners provide various services to the region including the major programs listed here as well as direct transportation planning services to the OCWCOG region as requested.

The Cascades West Area Commission on Transportation (CWACT) is an advisory body to the Oregon Transportation Commission whose role is to advise, coordinate and plan for all aspects of transportation (surface, marine, air, rail, and safety) within Lincoln, Benton and Linn Counties.

Cascades West Transportation Options (CWTO) provides transportation options outreach, including carpool and vanpool matching services for commuters living or working in Oregon's Benton, Lincoln, and Linn Counties, with connections to major cities such as Eugene, Portland, and Salem. OCWCOG collaborates with Cherriots Rideshare at Salem Keizer Transit District, and Point2point at Lane Transit District to provide regional vanpool and carpool programs under the Get There platform. CWTO also provides travel training for people desiring to use transit and works with employers to develop employee programs that reduce single occupancy vehicle (SOV) use. CWTO also maintains the website Cascades West Ride (CW Ride), which integrates regional travel options into one website.

Albany Area MPO and Corvallis Area MPO (AAMPO & CAMPO) serve as regional planning organizations for the two urbanized areas within Lincoln, Benton and Linn counties. The MPOs receive federal funding to provide coordination and collaboration for the transportation system within their respective boundaries. Each MPO is responsible for developing a Regional Transportation Plan (RTP), which provides a vision and policies to guide development of the transportation network over the next 20 years. The MPOs also develop four-year Transportation Improvement Program, which provides federal funding for locally and regionally significant projects. Both MPOs are heavily involved in local transit planning as well; providing in-kind assistance to the Linn Benton Loop Policy Board and Technical Advisory Committee, a regional transit system in operation for over forty years.

Goals:

- Implement AAMPO & CAMPO Unified Planning Work Programs which set annual priorities.
- Facilitate the Linn-Benton Loop Board and support strategic regional transit planning.
- Seek Federal and State grant opportunities for local projects and regional priorities.
- Provide input and recommendations regarding State plans, policies, and programs.
- Provide guidance on regional transportation planning efforts and coordinating transportation planning across the region and within the state.
- Create and curate a set standardized operating procedures for both MPOs for reliability and continuity.
- Align both MPOs' guiding documents and plans in order to facilitate an eventual merger into one regional entity.

Secured & Pending Funding FY 2024-25:

- Federal Highway Administration (FHWA) Planning (PL)
- Federal Transit Administration (FTA) 5303
- Oregon Department of Transportation (various)

Transportation Brokerage Services

Cascades West Ride Line (Ride Line) provides Non-Emergent Medical Transportation (NEMT) for eligible clients enrolled in the Oregon Health Plan (OHP) through either Intercommunity Health Network-Coordinated Care Organization (IHN-CCO), and the Oregon Health Authority (OHA), as well as Medicare clients enrolled in select Samaritan Advantage Health Plan's (SAHP). Ride Line coordinates the most appropriate and cost-effective rides using a variety of modes of transport, including transit, sedan, wheelchair, stretcher, secured, or mileage reimbursement.

Goals:

- Improve medical service access in coordination with IHN-CCO, OHA and Samaritan.
- Implement new software solution to provide better customer service for scheduling, eligibility, appointment reminders, tracking and reporting.
- Identify and support the provision of services to eligible populations including veterans, families with young children, and individuals receiving perinatal services.

Secured & Pending Funding FY 2024-25:

- IHN-CCO Medicaid
- SAHP Medicare
- Title XIX OHP/OMAP
- Intergovernmental Agreement for the Benton County Veteran Services
- Fees for training services

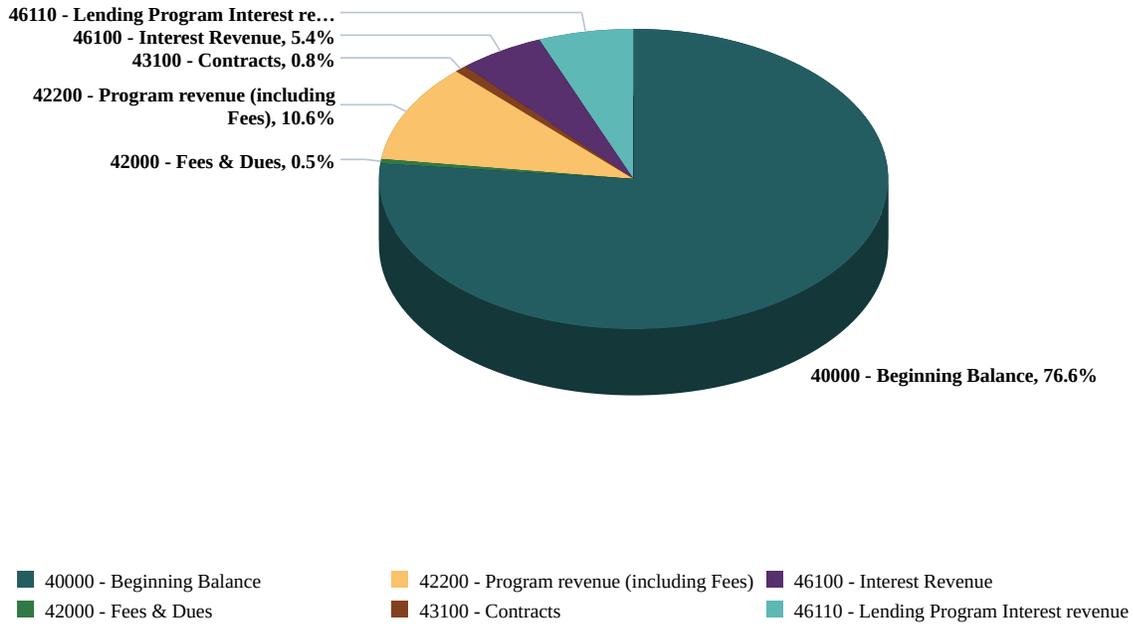
5000 - Lending - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

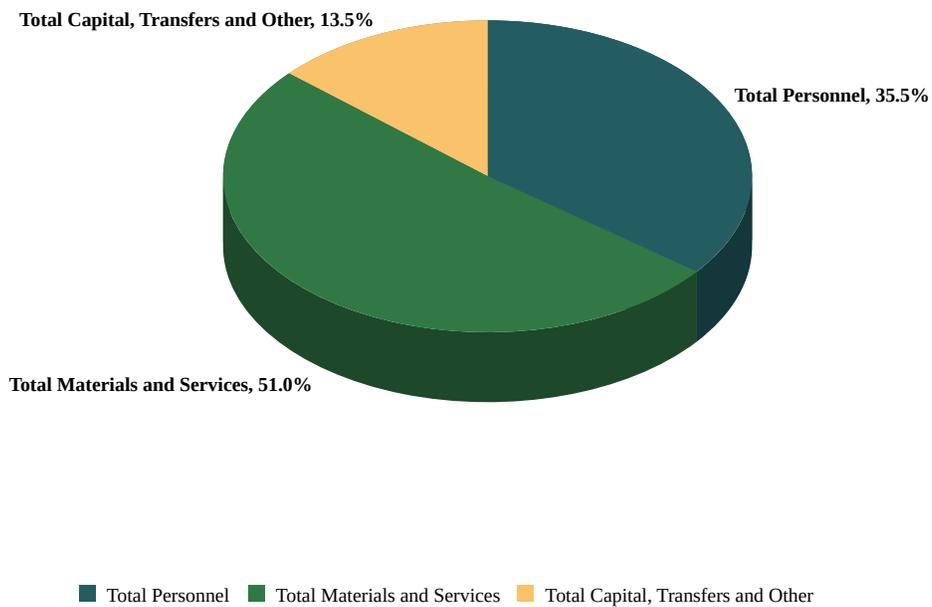
40000 - Beginning Balance	1,266,485
42000 - Fees & Dues	8,000
42200 - Program revenue (including Fees)	175,000
43100 - Contracts	13,000
46100 - Interest Revenue	90,000
46110 - Lending Program Interest revenue	100,000
Total Revenues	1,652,485
51000 - Wages	90,013
52000 - Benefits	47,112
Total Personnel	137,125
61100 - Supplies	700
61300 - Equipment (non-capitalized)	2,230
62100 - Professional Services	4,200
62120 - Marketing services	1,800
62140 - Banking services	2,100
62210 - Printing/copying	550
62220 - Postage	500
62300 - Software	5,250
62400 - Telephone/internet	300
62600 - Travel and training	1,500
62621 - Employee mileage	500
62710 - Rent expense	3,351
62800 - Internal service charges expenditure	168,756
62900 - Miscellaneous Expenses	5,200
Total Materials and Services	196,937
77000 - Software (multi-year)	427
95000 - Contingency	51,861
Total Capital, Transfers and Other	52,288
Total Expenses	386,350
Unappropriated Ending Fund Balance	1,266,135

5000 - Lending - Total Department

Revenue Chart FY2024-25



Expense Chart FY2024-25



Small Business Lending

The Cascades West Business Lending (CWBL) program provides small businesses with a source of non-conventional capital in the Region through professional commercial loan packaging, closing, servicing, and collection services through various direct and indirect loan programs. CWBL also provides administrative services, technical assistance, and professional lending services to government and non-profit entities managing economic development loan programs.

Private small businesses rely on CWBL for access to capital and technical assistance through various loan programs that aren't readily available from traditional lenders. CWBL loan programs provide access to federal, State and local funding to cover gaps in traditional funding, and to provide new and emerging business with funding in partnership with banks and other lending institutions. In addition to the portfolio of lending programs, CWBL assists The City of Lincoln City and the Lincoln City Urban Renewal Agency with management of their business loan programs, which includes packaging, closing, and servicing of loans. CWBL also contracts with CCD Business Development Corporation, a Certified Development Company (CDC), to provide SBA 504 loans to businesses throughout Oregon.

Goals:

- Re-capitalization of revolving loan funds.
- CDC relationships, marketing, outreach to new markets, new partners, and new programs are designed to enhance program revenue diversification.
- Establishment of new local/Regional loan programs, as appropriate.
- Develop and implement a new program marketing plan.
- Coordinate with economic development programs and small business development centers (SBDC) to promote OCWCOG loan programs.
- Continuation of a sustainability plan for ongoing revenues and operations.

Secured & Pending Funding FY 2022-23:

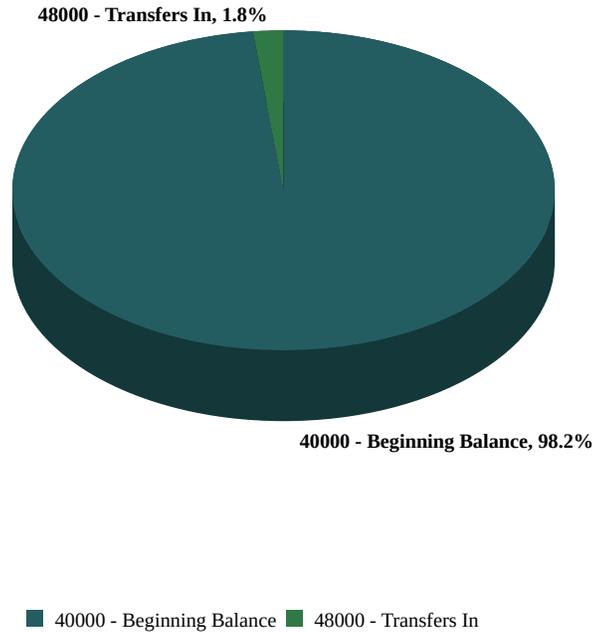
- Fees on U.S. Small Business Administration (SBA 504) loans.
- Loan program revenue (fees and interest).
- Contracts with other entities for which OCWCOG manages business lending programs.

8000 - COG reserves - Total Department

CASCADES WEST COUNCIL OF GOVERNMENTS FY 2024-25 BUDGET SUMMARY

40000 - Beginning Balance	3,517,419
48000 - Transfers In	65,000
Total Revenues	3,582,419
Total Materials and Services	-
Total Capital, Transfers and Other	-
Total Expenses	-
Unappropriated Ending Fund Balance	3,582,419

Revenue Chart FY2024-25



OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

RESOLUTION# 2024-05-01
Adoption of Annual Budget for Fiscal Year 2024-25

WHEREAS, the Oregon Cascades West Council of Governments Budget Committee has reviewed and approved on the 16th of May 2024 a Fiscal Year 2024-25 budget and recommended adoption to the Board of Directors; and

WHEREAS, the Board of Directors has reviewed that Budget and had an opportunity to hear public comment on that Budget at the Board meeting on the 16th day of May 2024;

NOW THEREFORE, BE IT RESOLVED:

1. That the Oregon Cascades West Council of Governments Board of Directors does hereby adopt the budget as approved and recommended by the Budget committee and presented by the Chair; and
2. That the following amounts are hereby appropriated for the purposes specified for the Fiscal Year beginning the 1st of July 2024

Personnel	\$28,674,333
Materials & Services	\$33,620,346
Capital, Transfers & Contingency	\$ 2,875,451
Total Appropriation	\$65,170,130

ADOPTED this 16th day of May 2024 at Albany, Oregon.

Chair Board of Directors

Executive Director

Treasurer Board of Directors
Chair Budget Committee

	FY 2024 Dues	Pop Estimate 12/15/2023*	General Dues	CED Dues	Trans Dues	TOTAL DUES	Special Projects	TOTAL FY 2025 DUES	CHANGE FROM FY 23-24
Benton County									
Adair Village	\$2,008.26	1,496	\$1,457.61	\$489.84	\$300.00	\$2,247.45	\$112.37	\$2,359.82	\$351.56
Corvallis	\$78,698.47	61,669	\$60,086.39	\$20,192.39	\$4,658.21	\$84,936.99	\$4,246.85	\$89,183.84	\$10,485.37
Monroe	\$1,201.51	763	\$743.42	\$249.83	\$300.00	\$1,293.25	\$64.66	\$1,357.91	\$156.40
Philomath	\$7,756.78	5,823	\$5,673.56	\$1,906.64	\$711.52	\$8,291.72	\$414.59	\$8,706.30	\$949.52
N. Albany **		9,178			\$0.00				
Unincorporated	\$25,673.91	20,426	\$19,901.81	\$6,688.12	\$1,743.53	\$28,333.46	\$1,416.67	\$29,750.13	\$4,076.22
Lincoln County									
Depoe Bay	\$2,252.65	1,569	\$1,528.73	\$513.74	\$300.00	\$2,342.48	\$117.12	\$2,459.60	\$206.95
Lincoln City	\$13,667.60	10,372	\$10,105.82	\$3,396.12	\$1,033.00	\$14,534.95	\$726.75	\$15,261.69	\$1,594.09
Newport	\$14,486.75	11,083	\$10,798.58	\$3,628.93	\$1,083.25	\$15,510.75	\$775.54	\$16,286.29	\$1,799.53
Port of Newport ***	\$4,466.76	10,800		\$3,536.26	\$1,063.25	\$4,599.51	\$229.98	\$4,829.49	\$362.72
Siletz	\$1,854.89	1,242	\$1,210.13	\$406.67	\$300.00	\$1,916.80	\$95.84	\$2,012.64	\$157.75
Siletz Tribe	\$550.00	-	\$250.00	\$0.00	\$300.00	\$550.00	\$27.50	\$577.50	\$27.50
Toledo	\$4,851.20	3,622	\$3,529.05	\$1,185.96	\$300.00	\$5,015.01	\$250.75	\$5,265.76	\$414.55
Waldport	\$3,228.98	2,350	\$2,289.69	\$769.46	\$300.00	\$3,359.16	\$167.96	\$3,527.11	\$298.13
Yachats	\$1,624.21	1,006	\$980.18	\$329.40	\$300.00	\$1,609.58	\$80.48	\$1,690.06	\$65.85
Unincorporated	\$12,866.92	9,886	\$9,632.30	\$3,236.99	\$998.65	\$13,867.94	\$693.40	\$14,561.34	\$1,694.42
Linn County									
Albany	\$75,912.56	57,997	\$56,508.62	\$18,990.06	\$4,398.71	\$79,897.39	\$3,994.87	\$83,892.26	\$7,979.70
Brownsville	\$2,558.14	1,846	\$1,798.63	\$604.44	\$300.00	\$2,703.07	\$135.15	\$2,838.22	\$280.07
Halsey	\$1,487.05	952	\$927.57	\$311.72	\$300.00	\$1,539.28	\$76.96	\$1,616.25	\$129.19
Harrisburg	\$4,851.20	3,660	\$3,566.07	\$1,198.40	\$300.00	\$5,064.47	\$253.22	\$5,317.70	\$466.49
Lebanon	\$26,235.84	20,337	\$19,815.09	\$6,658.98	\$1,737.24	\$28,211.31	\$1,410.57	\$29,621.87	\$3,386.03
Millersburg	\$4,217.78	3,206	\$3,123.72	\$1,049.75	\$300.00	\$4,473.47	\$223.67	\$4,697.14	\$479.37
Sodaville	\$746.39	357	\$347.84	\$116.89	\$300.00	\$764.73	\$38.24	\$802.97	\$56.58
Sweet Home	\$13,618.80	10,028	\$9,770.65	\$3,283.49	\$1,008.69	\$14,062.83	\$703.14	\$14,765.97	\$1,147.17
Tangent	\$1,824.96	1,218	\$1,186.74	\$398.81	\$300.00	\$1,885.55	\$94.28	\$1,979.83	\$154.87
Unincorporated	\$39,649.58	29,205	\$28,455.69	\$9,562.70	\$2,363.96	\$40,382.35	\$2,019.12	\$42,401.47	\$2,751.89
TOTAL	346,291.24	280,091	\$253,687.90	\$88,705.59	\$25,000.00	\$367,393.49	\$18,369.67	\$385,763.17	\$39,471.93

*population estimates from PSU 2023 Report

**Included in City of Albany population estimate, should not be included in Benton Co total

*** Port of Newport population estimate from Port's webpage and is not included in the unincorporated

FY 25 General dues rate: FY24 rate of .933273 x Seattle CPI-U of 4.4%

FY 25 CD dues rate: FY24 rate of .313632 x Seattle CPI-U 4.4%

Special Regional Projects assessed at 5% of total due

	General Dues	CED Dues
Prior year	0.933273	0.313632
New CPI%	4.40%	4.40%
Prior Yr * New %	0.041064012	0.013799808
TOTAL	0.974	0.327

Special Dues	5%
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Linn County population in unincorporated areas estimate	
	2023 PSU Population Estimate (Certified)
Linn County	131,984
Albany	57,997
Brownsville	1,846
Halsey	952
Harrisburg	3,660
Lebanon	20,337
Lyons	1,203
Millersburg	3,206
Sodaville	357
Sweet Home	10,028
Tangent	1,218
Waterloo	216
Idanha 33% of total pop	51
Gates 10% of total pop	55
Mill City 80% of total pop	1,653
Linn incorporated population	102,779
Linn County Unincorporated	29,205

This spreadsheet is used to calculate the unincorporated population for Linn County. Using the population estimates for Oregon Cities removing all incorporated cities gives you the number.

Lincoln County unincorporated = the total of the incorporated cities paying due (-) the Port of Newport subtracted from the Lincoln County total in the PSU population estimates.

Benton County unincorporated = the total of incorporated cities paying dues subtracted from the Benton County total in the PSU population estimates

TRANSPORTATION DUES WORKSHEET

Under 5000 = Flat \$300

	Population Est. *			Base	Total Due
Benton County					
Adair Village				300.00	300.00
Corvallis	61,669	0.2490	4,358.21	300.00	4,658.21
Monroe				300.00	300.00
Philomath	5,823	0.0235	411.52	300.00	711.52
N. Albany **					-
Unincorporated	20,426	0.0825	1,443.53	300.00	1,743.53
Lincoln County					
Depoe Bay				300.00	300.00
Lincoln City	10,372	0.0419	733.00	300.00	1,033.00
Newport	11,083	0.0448	783.25	300.00	1,083.25
Port of Newport ***	10,800	0.0436	763.25	300.00	1,063.25
Siletz				300.00	300.00
Siletz Tribe				300.00	300.00
Toledo				300.00	300.00
Waldport				300.00	300.00
Yachats				300.00	300.00
Unincorporated	9,886	0.0399	698.65	300.00	998.65
Linn County					
Albany	57,997	0.2342	4,098.71	300.00	4,398.71
Brownsville				300.00	300.00
Halsey				300.00	300.00
Harrisburg				300.00	300.00
Lebanon	20,337	0.0821	1,437.24	300.00	1,737.24
Millersburg				300.00	300.00
Sodaville				300.00	300.00
Scio	-			-	-
Sweet Home	10,028	0.0405	708.69	300.00	1,008.69
Tangent				300.00	300.00
Unincorporated	29,205	0.1179	2,063.96	300.00	2,363.96
TOTAL	247,626	1.00	17,500.00	7,500.00	25,000.00
					25,000.00

Population Estimates for Oregon Cities (Vintage 2023)

MUNICIPALITY	Certified July 1, 2023	MUNICIPALITY	Certified July 1, 2023
Adair Village city	1,496	Lincoln City city	10,372
Adams city	404	Lonerock city	25
Adrian city	159	Long Creek city	179
Albany city	57,997	Lostine city	246
Amity city	1,826	Lowell city	1,261
Antelope city	35	Lyons city	1,203
Arlington city	670	Madras city	8,099
Ashland city	21,457	Malin city	745
Astoria city	10,167	Manzanita city	646
Athena city	1,200	Maupin city	435
Aumsville city	4,227	Maywood Park city	793
Aurora city	1,119	McMinnville city	34,612
Baker City city	10,102	Medford city	90,887
Bandon city	3,866	Merrill city	867
Banks city	1,910	Metolius city	1,005
Barlow city	140	City of Mill city	2,066
Bay City city	1,646	Millersburg city	3,206
Beaverton city	101,165	Milton-Freewater city	7,490
Bend city	106,275	Milwaukie city	21,341
Boardman city	4,437	Mitchell city	137
Bonanza town	401	Molalla city	10,335
Brookings city	7,161	Monmouth city	11,019
Brownsville city	1,846	Monroe city	763
Burns city	2,730	Monument city	118
Butte Falls town	440	Moro city	369
Canby city	19,045	Mosier city	481
Cannon Beach city	1,555	Mt. Angel city	3,538
Canyon City town	687	Mount Vernon city	563
Canyonville city	1,703	Myrtle Creek city	3,626
Carlton city	2,425	Myrtle Point city	2,508
Cascade Locks city	1,400	Nehalem city	290
Cave Junction city	2,163	Newberg city	26,728
Central Point city	19,666	Newport city	11,083
Chiloquin city	775	North Bend city	10,769
Clatskanie city	1,767	North Plains city	3,663
Coburg city	1,475	North Powder city	498
Columbia City city	1,935	Nyssa city	3,363
Condon city	726	Oakland city	968
Coos Bay city	16,533	Oakridge city	3,235
Coquille city	4,052	Ontario city	12,206
Cornelius city	14,387	Oregon City city	38,049
Corvallis city	61,669	Paisley city	248
Cottage Grove city	11,095	Pendleton city	17,006
Cove city	662	Philomath city	5,823
Creswell city	5,823	Phoenix city	3,773
Culver city	1,666	Pilot Rock city	1,332
Dallas city	17,989	Port Orford city	1,181
Dayton city	2,704	Portland city	648,097
Dayville town	142	Powers city	759
Depoe Bay city	1,569	Prairie City city	861
Detroit city	134	Prescott city	82
Donald city	1,003	Prineville city	11,598

Drain city	1,195	Rainier city	1,933
Dufur city	635	Redmond city	38,208
Dundee city	3,265	Reedsport city	4,395
Dunes City city	1,454	Richland city	166
Durham city	1,938	Riddle city	1,248
Eagle Point city	9,955	Rivergrove city	559
Echo city	638	Rockaway Beach city	1,538
Elgin city	1,911	Rogue River city	2,472
Elkton city	193	Roseburg city	24,258
Enterprise city	2,147	Rufus city	272
Estacada city	5,750	Salem city	182,726
Eugene city	177,339	Sandy city	13,159
Fairview city	10,671	Scappoose city	8,254
Falls City city	1,066	Scio city	949
Florence city	9,832	Scotts Mills city	442
Forest Grove city	27,551	Seaside city	7,393
Fossil city	455	Seneca city	175
Garibaldi city	837	Shady Cove city	3,097
Gaston city	674	Shaniko city	30
Gates city	552	Sheridan city	5,987
Gearhart city	1,933	Sherwood city	20,868
Gervais city	2,789	Siletz city	1,242
Gladstone city	12,140	Silverton city	10,660
Glendale city	871	Sisters city	3,823
Gold Beach city	2,450	Sodaville city	357
Gold Hill city	1,338	Spray town	201
Granite city	33	Springfield city	63,078
Grants Pass city	40,102	St. Helens city	15,009
Grass Valley city	155	St. Paul city	435
Greenhorn city	3	Stanfield city	2,313
Gresham city	117,107	Stayton city	8,295
Haines city	382	Sublimity city	3,233
Halfway city	358	Summerville town	114
Halsey city	952	Sumpter city	207
Happy Valley city	26,799	Sutherlin city	9,001
Harrisburg city	3,660	Sweet Home city	10,028
Helix city	193	Talent city	5,228
Heppner city	1,211	Tangent city	1,218
Hermiston city	20,322	The Dalles city	16,417
Hillsboro city	110,874	Tigard city	55,868
Hines city	1,705	Tillamook city	5,277
Hood River city	8,577	Toledo city	3,622
Hubbard city	3,491	Troutdale city	17,005
Huntington city	508	Tualatin city	27,910
Idanha city	154	Turner city	2,882
Imbler city	247	Ukiah city	219
Independence city	10,274	Umatilla city	7,810
lone city	337	Union city	2,182
Irrigon city	2,133	Unity city	40
Island City city	1,166	Vale city	1,947
Jacksonville city	3,197	Veneta city	5,261
Jefferson city	3,425	Vernonia city	2,426
John Day city	1,704	Waldport city	2,350
Johnson City city	510	Wallowa city	812
Jordan Valley city	133	Warrenton city	6,462

Joseph city	1,179	Wasco city	417
Junction City city	7,427	Waterloo town	216
Keizer city	39,169	West Linn city	27,360
King City city	5,177	Westfir city	261
Klamath Falls city	22,966	Weston city	696
La Grande city*	13,558	Wheeler city	428
La Pine city	3,126	Willamina city	2,301
Lafayette city	4,714	Wilsonville city	27,634
Lake Oswego city	41,396	Winston city	5,771
Lakeside city	1,952	Wood Village city	5,038
Lakeview town	2,476	Woodburn city	27,044
Lebanon city	20,329	Yachats city	1,006
Lexington town	243	Yamhill city	1,165
		Yoncalla city	1,078

** Revised during the second review period, December 15, 2023-March 31, 2024.*

Table A. Seattle-Tacoma-Bellevue, WA, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2019		2020		2021		2022		2023	
	2-month	12-month								
February	0.7	2.7	1.0	2.5	1.2	1.7	1.7	8.1	1.4	8.0
April	0.5	2.4	-0.6	1.3	1.1	3.4	2.1	9.1	1.0	6.9
June	0.7	2.3	0.2	0.9	2.2	5.5	3.2	10.1	1.0	4.6
August	0.6	3.2	1.4	1.6	1.1	5.2	0.0	9.0	0.8	5.4
October	-0.6	2.2	-0.1	2.1	1.1	6.5	1.0	8.9	0.4	4.8
December	-0.3	2.2	-0.4	1.4	0.6	7.6	0.1	8.4	-0.3	4.4

The February 2024 Consumer Price Index for the Seattle area is scheduled to be released on March 12, 2024.

***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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
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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
	<u>38,839,937</u>	<u>17,142,142</u>	<u>21,744,445</u>
Total governmental activities			
Business-type activities:			
Lending programs	313,740	331,528	80,000
	<u>313,740</u>	<u>331,528</u>	<u>80,000</u>
Total primary government			
	<u>\$ 39,153,677</u>	<u>\$ 17,473,670</u>	<u>\$ 21,824,445</u>
General Revenues:			
Investment earnings			
Miscellaneous			
Total general revenues			
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
46,650	-	46,650
-	97,788	97,788
46,650	97,788	144,438
513,873	-	513,873
218,178	-	218,178
732,051	-	732,051
779,893	96,596	876,489
9,875,089	3,656,727	13,531,816
\$ 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
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> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Liabilities</i>	1,106,529	424,907	173,093	1,704,529
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	2,500	2,500
	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </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

	<u><i>Business-Type Activities</i></u>	<u><i>Governmental Activities</i></u>
	<u><i>Loan Fund</i></u>	<u><i>Internal Service Fund</i></u>
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	-
	<hr/>	<hr/>
<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	-
	<hr/>	<hr/>
<i>Total noncurrent assets</i>	1,311,433	1,638,575
	<hr/>	<hr/>
<i>Total assets</i>	4,711,791	4,501,407
	<hr/>	<hr/>
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	-
	<hr/>	<hr/>
<i>Total current liabilities</i>	309,622	37,889
Noncurrent liabilities		
Note payable, less current portion	648,846	-
	<hr/>	<hr/>
<i>Total noncurrent liabilities</i>	648,846	-
	<hr/>	<hr/>
FUND NET POSTION		
Net investment in capital assets	-	1,638,575
Unrestricted	3,753,323	2,824,943
	<hr/>	<hr/>
<i>Total fund net position</i>	\$ 3,753,323	\$ 4,463,518
	<hr/> <hr/>	<hr/> <hr/>

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

	<u><i>Business-Type Activities</i></u>	<u><i>Governmental Activities</i></u>
	<u><i>Loan Fund</i></u>	<u><i>Internal Service Fund</i></u>
<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.

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.

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.

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.

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.

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:

	<u><i>Deferred Outflows of Resources</i></u>	<u><i>Deferred Inflows of Resources</i></u>
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
	<u> </u>	<u> </u>
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:

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

LONG-TERM DEBT

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

	<u><i>Interest Rate</i></u>	<u><i>Original Amount</i></u>	<u><i>Outstanding July 1, 2022</i></u>	<u><i>Issued</i></u>	<u><i>Matured/ Redeemed During Year</i></u>	<u><i>Outstanding June 30, 2023</i></u>	<u><i>Due within One year</i></u>
<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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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>
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.

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	-
	<hr/>	<hr/>
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)
	<hr/>
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	<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.

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>
	<u> </u>	<u> </u>
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> </u>	<u> </u>
Net deferred outflow/(inflow) of resources	<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>	
<u> </u>	
2024	\$ 13,773
2025	2,255
2026	(3,362)
2027	1,705
	<u> </u>
Total	<u>\$ 14,371</u>

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)
Balance as of June 30, 2023	<u>\$ 279,489</u>

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	-
Net deferred outflow/(inflow) of resources	<u>\$ 41,141</u>	<u>\$ 162,308</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)

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)

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>
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>
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

<u>Year Ended June 30,</u>	<u>Proportion of the net OPEB liability (asset)</u>	<u>Proportionate share of the net OPEB liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total OPEB liability</u>
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

<u>Year Ended June 30,</u>	<u>Contractually required contributions</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
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

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
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>
	<u>Budget</u>	<u>(Unfavorable)</u>	<u>Budget Basis</u>	<u>Adjustments</u>	<u>GAAP Basis</u>
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>	<u>383,950</u>	<u>27,578</u>	<u>411,528</u>	<u>-</u>	<u>411,528</u>
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>	<u>528,248</u>	<u>(50,851)</u>	<u>579,099</u>	<u>(265,361)</u>	<u>313,738</u>
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>	<u>-</u>	<u>(1,192)</u>	<u>(1,192)</u>	<u>-</u>	<u>(1,192)</u>
NET CHANGE IN FUND BALANCE	(144,298)	(24,465)	(168,763)	265,361	96,598
FUND BALANCE, Beginning of year	<u>509,000</u>	<u>3,005,907</u>	<u>3,514,907</u>	<u>141,818</u>	<u>3,656,725</u>
FUND BALANCE, End of year	<u>\$ 364,702</u>	<u>\$ 2,981,442</u>	<u>\$ 3,346,144</u>	<u>\$ 407,179</u>	<u>\$ 3,753,323</u>

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>	<u>500,012</u>	<u>88,037</u>	<u>555,455</u>	<u>1,276,237</u>	<u>287,387</u>	<u>1,407,915</u>	<u>98,874</u>	<u>497,874</u>	<u>4,711,791</u>
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>	<u>102,686</u>	<u>-</u>	<u>-</u>	<u>515,417</u>	<u>263,372</u>	<u>-</u>	<u>76,993</u>	<u>-</u>	<u>958,468</u>
NET POSITION									
Unrestricted	<u>\$ 397,326</u>	<u>\$ 88,037</u>	<u>\$ 555,455</u>	<u>\$ 760,820</u>	<u>\$ 24,015</u>	<u>\$ 1,407,915</u>	<u>\$ 21,881</u>	<u>\$ 497,874</u>	<u>\$ 3,753,323</u>

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 Corportation 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 Serivces	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
		<hr/>
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
		<hr/>
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 LLC

Salem, 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



Senior, Disability and Community Services

1400 Queen Ave SE • Suite 206 • Albany, OR 97322
(541) 967-8630 TTY/Voice • 1-800-638-0510 TTY/Voice



Area Agency on Aging

203 N Main St • Toledo, OR 97391
(541) 336-2289 • (541) 336-8103 TTY/Voice • (800) 282-6194

MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Randi Moore; Senior, Disability, and Community Services Director
RE: **Senior, Disability, and Community Service Program Updates**

Community Service Program Updates

Retired and Senior Volunteer Program Makes Positive Impact in Rural Communities

Rural communities are considered to have low access to food when they are ten or more miles from a supermarket or large grocery store. This could mean traveling as much as 20 miles to the nearest full-service grocery store for rural residents in Linn, Benton, and Lincoln Counties. This food insecurity is associated with an increased risk for numerous adverse health effects, with older Americans having the most severe health complications. Compared to food-secure seniors, food-insecure seniors are 60% more likely to develop depression, 53% more likely to report heart attacks, 52% more likely to develop asthma, and 40% more likely to report experiencing congestive heart failure. Disability and poverty also negatively affect food security and health outcomes.

Retired and Senior Volunteer Program (RSVP) Meals on Wheels (MOW) volunteers, through its National Service, can help alleviate the food barrier by providing a nutritious meal and friendly face. Clients in Linn, Benton, and Lincoln Counties were surveyed this past quarter to assess gains. Of the 198 surveys sent out, we received 105 responses with the following results:

- 91% agreed “because I have a RSVP Volunteer delivering me meals, I am eating regularly scheduled meals”
- 84% agreed “because I have a RSVP volunteer, I feel I have more close ties to more people”
- 85% agreed “because I have a RSVP volunteer, I feel less lonely”

Clients added comments to show the impact the services make:

- “John is amazing....John spends time to find out how I am doing.”
- “I don’t have any visitors, and just a hello is really nice.”
- “I can’t cook by myself.”
- “I love Nancy. I wish she was a relative so I could see her more often. However, I feel blessed just to have her stop by on Wednesdays.”

Tax Aide Volunteers Wrap Up a Successful Season of Volunteering

According to the National Society of Accountants, the average fee in 2020 for preparing Form 1040 with Schedule A to itemize personal deductions, along with a state income tax return, was a flat fee of \$323. Many local seniors, however, opt to save that money and have taxes done for free by a locally trained AARP RSVP volunteer. "The tax code tries to do a lot of social engineering to get you to buy a home or have kids," says AARP in its 10 Unspoken Truths About Taxes, noting "After those life events are behind you, taxes do become simpler." (<https://www.aarp.org/money/taxes/info-2022/truths-about-paying-taxes.html>).

OCWCOG RSVP volunteers helped the Linn-Benton AARP Tax Aide crew in the preparing and filing for local seniors this past January-April, resulting in a total estimated 817 returns generated by RSVP volunteers, which is a \$263,891 value to our communities. Volunteers served at C3 in Corvallis, Corvallis Community Library, and the Riverfront Community Center in Albany.

Senior and Disability Services Updates

Older Americans Month to be Celebrated in May

We are celebrating Older Americans Month in May, highlighting this year's theme: "Powered by Connection." This theme recognizes the significant role meaningful relationships and social connections play in promoting health and well-being. At OCWCOG, we take pride in facilitating crucial connections within our communities. Whether it's volunteers spending time with isolated older adults, individuals coming together to dine and socialize at meal sites, or our helpline providing resources to those in need, we strive to foster connections that make a real difference in people's lives. These connections enable individuals to age with self-determination and dignity, reflecting our commitment to supporting our community members every step of the way.

De-escalation Training Provided to Staff

We invested in an opportunity to provide in-house De-escalation training for select staff, aiming to equip them with the necessary skills to handle tense situations effectively. Our trained staff took the initiative to train 11 SDS/CSP staff across various programs, ensuring that our team is well-prepared to de-escalate situations and support individuals navigating our systems. We have additional sessions planned to enhance our in-house training further, allowing us to continually refine our abilities to assist individuals facing fear and anxiety amidst complex circumstances. Our staff value these opportunities to enhance their skills and manage challenging interactions, which are integral to the demanding nature of their work.

Aging and Disability Resource Connection

The Aging and Disability Resource Connection (ADRC) served 634 consumers with 911 I&R contacts. We are seeing a progressive increase in how busy the helpline has been since last fall and will continue to watch this trend.

Oregon Project Independence Medicaid

We are planning on a June implementation for the new Oregon Project Independence Medicaid (OPI-M) program. Our implementation plan was submitted to the state in April, and we are currently training staff and finalizing the workflow for this new program.

Adult Protective Services

The Adult Protective Services (APS) team is seeing a drastic increase in reports and case assignments. In April, 400 reports were screened, and 99 facility cases were assigned to

investigators. This is a significant increase compared to April 2023, which saw 308 reports and 44 facility investigations. We are looking into this more to see if we can find out why there has been such a large jump in the number of cases. And we will work in the coming months to find support for staff with their increased workload.

Housing Services

Our housing staff have been hard at work paving a pathway for additional housing support in our community and creating a network of partnerships for our agency to navigate housing support better than before. Housing Coordinator Cassie Hanson has spent countless hours on foot reaching people where they are to bring them under our umbrella of supports and services. Cassie has established weekly outreach at the Corvallis daytime drop-in center to engage our houseless neighbors and identify those vulnerable and ready to seek assistance. She has even walked straight into homeless encampments when she is safely able to, truly meeting people where they are with r help and compassion.

Our housing navigator and housing coordinator both participate in situation tables in our community, a strategic alliance of multiple service professionals collaborating to mitigate risk to people accessing several systems. This gives our agency an advantage in maintaining an ongoing connection to a network of social supports to stay attuned to what is new and what is needed within our neighborhoods.

Exciting Changes and Collaboration for Benton County Meals on Wheels

In 2019, when Corvallis decided to do an extensive remodel of the Corvallis Senior Center and rebrand it as the Corvallis Community Center (C3), our MOW program needed to be rehoused. We were thankful to the Corvallis Elks for giving us a home during the remodel and moved what we thought was temporarily into the Elks Lodge. In 2023, the desire to reopen our congregate dining site in Corvallis led us to wonder if our location at the Elks Lodge was the best atmosphere and location for the community dining program. We started reaching out to see if returning to C3 was an option, only to learn that Cornerstone Associates had recently become tenants of C3's commercial kitchen. Cornerstone Associates "strives to provide meaningful opportunities for employment, social experiences, and arts and cultural experiences that lift the individuals they involve to reach their fullest potential". They planned to use the space to open a small café/coffee shop supporting workforce education for their participants. After a few brief conversations, we decided that a contract between the two agencies allowing us to work together at C3 would be an exciting opportunity, and we started working to figure out how that would look moving forward.

I am happy to let you know that we are in the pilot phase of implementation of a contract with Cornerstone Associates to support our MOW program at the Corvallis Community Center. Cornerstone participants and MOW volunteers are enjoying intergenerational time working side by side in the kitchen packaging and preparing the 175 meals daily that are taken by volunteer drivers into the community. Cornerstone is also using the opportunity of managing our community dining site (Connections Café) as a training opportunity for their participants. The community dining program was closed in 2020 and has been slow to grow its participant numbers since reopening in 2023. Being back at C3 has provided an opportunity to reengage older adults with an average of 6 diners attending the meal site.

A two-month transition period has begun with our community and meals delivery programs operating out of the C3 facility one day a week through much of April, moving to two days a week in May, and the programs being fully moved out of the current location at the Elks Lodge by June 30, 2024. This first phase involves utilizing food produced by our contracted provider, Trio, but both programs desire to use more locally sourced and produced food in the future.



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(541) 967-8720 • FAX (541) 967-6123

MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Jaclyn Disney, Community and Economic Development Director
RE: **Community and Economic Development Program Update**

Transportation

Metropolitan Planning Organization Updates

- The Albany Area Metropolitan Planning Organization (AAMPO) and Corvallis Area Metropolitan Planning Organization (CAMPO) held their regular Technical Advisory and Policy Board meetings.
- AAMPO staff are visiting local member city council meetings to learn about current events.
- Both Metropolitan Planning Organizations (MPOs) are participating in ongoing conversations with Oregon Department of Transportation (ODOT) about updating MPO funding amounts for the next ten years.
- The Draft Title VI plan, a required non-discrimination and environmental justice plan, is complete. This is the first joint document for the two MPOs, emphasizing their increased collaboration.

Mobility Hubs

- Completed 90% design for Oregon State University (OSU) and Linn Benton Community College (LBCC) mobility hubs and coordinated comments from the colleges on the plans.
- We are currently developing a construction schedule and funding needs for both hubs.

Transportation Options

- Developed a scope of work for a regional Safe Routes to School toolkit to be implemented with Transportation Options (TO) funds.
- Staff have been collaborating with a local volunteer for several years on community outreach and Safe Rides to School initiatives. This volunteer coordinates bike education programs with all the elementary schools in the Sweet Home School District. However, due to high insurance requirements, the school district was no longer able to administer

the contract for the program. Our longtime volunteer reached out regarding the issue, and we were able to coordinate and turn around a contract in a few short weeks to ensure the bike education classes continued. After checking with our state funding partner, we were able to pay for the classes directly out of Transportation Options funds, saving our volunteer from tracking down additional grant funds.

- Staff continues to prioritize outreach and coordination with the general public to encourage utilization of the Get There statewide transportation options portal. .

Cascades West Ride Line

Cascades West Ride Line provided over 27,000 physical trips across the region from March to April 2024.

	Physical Trips (Sedan, Wheelchair, Secure, Stretchers)	Reimbursement Trips (Mileage, Meals, Lodging)	Reimbursement Total (Amount paid for Mileage, Meals, Lodging)
Linn County	13,366	3,986	\$ 2,288.04
Benton County	6,229	929	\$ 7,195.49
Lincoln County	4,659	1,557	\$ 10,533.85
All other counties	2,762	9	\$ 138.50
Regionally	27,016	6,481	\$20,155.88

During the month of April, 91,099 individuals were eligible for transportation assistance in OCWCOG’s tri-county region. Ride Line had over 4,321 unique members transportation services during the months of March to April. The majority of transportation services were for substance abuse rehabilitation and recovery, medical appointments, and mental health treatment and services.

Oregon Health Plan Enrollment by County - for April 2024

	IHN-CCO	OHP - FFS	Other CCO's	Total Enrollment by County
Linn County	44,062	4,688	834	49,584
Benton County	19,676	2,119	24	21,819
Lincoln County	17,646	2,031	19	19,696
Total Enrollment by Plan	81,384	8,838	877	91,099

Planning

Cascades West Regional Consortium (CWRC)

- The CWRC reviewed the Housing Production Advisory Council (HPAC) recommendations at the April meeting. The goal is to provide a recommendation to the Legislature on which solutions CWRC supports.

Cascades West Economic Development District (CWEDD)

- The next Cascades West Economic Development District (CWEDD) meeting of 2024 is scheduled for May 9th at 9am. At this meeting we will discuss the Comprehensive Economic Development Strategy (CEDs) Scope of Work for the 2025-2030 update. As a reminder, CWEDD includes Lane County and is a four-county district.
- In the previous meeting Staff informed Board members that CED hired a grant writer, Susan Patterson. Susan has been meeting with city managers in Linn County and will reach out to every city in our region. Grant writing services are available through OCWCOG. Please reach out if your community needs assistance.
- OCWCOG continues to serve our rural communities. We actively participate in the Regional Solutions Team meetings and visit our rural communities to hear about their pressing infrastructure needs. We work with DEQ, DLCDC, USDA, and Business Oregon on the best way to address these needs.
- OCWCOG was granted an extension on the EDA Broadband Grant through June 2024. The Broadband Strategic Plan, along with county maps, has been completed. A capital projects grant for Lincoln & Benton Counties was completed.
- Business Oregon recently awarded a \$120,000 Groundwork grant to the Oregon Cascades West Innovation Hub for the purpose of building a regional support network for primarily science and technology companies who are scalable and poised for international business. The Hub network encompasses Linn, Benton, Lincoln, and Lane counties, and includes representatives from higher education, Small Business Development Centers, the private sector, community-based organizations, and trade associations. Oregon Cascades West Council of Governments is the lead entity and fiscal agent. More details will be available at the next update.
- Grant writing staff is working on two Safe Streets and Roads for All (SS4A) planning grant applications for Lincoln County and Linn County. The grant will support safety for all users. Staff has been coordinating closely with city staff to draft the application. Benton County and Corvallis applied separately and were awarded a grant in the previous grant cycle.

EPA Brownfields Grants

Last year OCWCOG was awarded a \$1M coalition grant from the Environmental Protection Agency (EPA) for Linn and Benton Counties. The grant provides assessment work for brownfield sites. Staff led the procurement process to select a consultant and are working with the consultant on site eligibility for the 4 sites identified in the grant application. The sites include a DevNW property in South Corvallis; a property in Tangent; a property in downtown Albany; and the old Champion Mill in Lebanon. Additional sites will be selected later this summer. More information will be provided at future board updates.

Cascades West Business Lending

- A new loan was funded from the USDA RDF 1-3 program for a new café in downtown Sweet Home.
- Lending staff hosted a table at the Lebanon Business Expo in April 2024. This annual event filled over 100 resource tables and was estimated to have drawn up to 1500 attendees. Loan Officer Didi Aho had the opportunity to discuss our loan programs with approximately 40 attendees and touch base with banks, credit unions, and additional referral sources at the event.
- Prospect calls have increased due to traditional banks tightening lending standards.



Technology Services

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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Jason Sele, Technology Services Director
RE: **Technology Services Update**

Firewall Upgrades

The Tech Services team is still working on replacing our firewall equipment at the Albany office. It's a \$40,000 investment that will provide better security and improve communication for our remote workers. The project is about a third of the way along and will continue for several more weeks.

Tenant Sync with CSC

The Tenant Sync project is complete and now Oregon Cascades West Council of Governments (OCWCOG) and Community Services Consortium (CSC) can freely communicate across both agencies. Staff from either agency can share files, see calendar availability, join shared teams, and book meeting rooms from either location.

Teams Migration

The Tech team has been working to expand the use of Teams and SharePoint for file and document sharing. This is a concerted effort to shift the way we work with data across the agency. By leveraging the Microsoft 365 tools we already own we can access files from any location, host data in more secure storage, reduce duplication of data, and automate many daily tasks. There is a large training component to this transition, and we are planning training sessions for staff to take advantage of these new tools.



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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Jesus Jara, Interim HR Director
RE: **Human Resources Updates**

Dayforce HR System Update

Oregon Cascades West Council of Governments (OCWCOG) Human Resources (HR) staff have been preparing for the Dayforce HR system to go live. The system is now active, and managers are slowly getting access to the system's live features via training. This phase will continue for the next 30 days.

COG/CSC Joint Board Subcommittee

The subcommittee met for the first time to consider options for filling the upcoming Executive Director vacancy at Community Services Consortium (CSC). The committee met on May 2, with a follow-up meeting scheduled for May 16.

COG/CSC Partnership

In early April, CSC HR and IT Staff members transitioned over and accepted employment as COG employees. OCWCOG now provides contracted IT and HR services to CSC.

The HR team is slowly updating standard tasks and processes, aligning both agencies with best practice approaches to the work.

HR Staffing

A total of eight members currently staff the HR unit. One is currently on parental leave. One is currently working in HR under a working out-of-class experience. The rest of the team consists of two HR Generalist I's, three HR Generalist II's, and one Senior Generalist.



Cascades West Area Commission on Transportation

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MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Justin Peterson, Cascades West Area Commission on Transportation (CWACT)
RE: Request for OCWCOG Subcommittee Updates

Introduction to CWACT

The Cascades West Area Commission on Transportation (CWACT) provides a forum for local governments to collaborate on local, regional, and State transportation issues in the Benton, Lincoln, and Linn County Region. The CWACT is chartered by the Oregon Transportation Commission (OTC) and provides input, advice, and recommendations to the OTC and the Oregon Department of Transportation (ODOT) on State transportation plans and policies. Among other work items, the CWACT solicits public input on transportation needs and provides recommendations to ODOT and the OTC on project priorities for the Statewide Transportation Improvement Program (STIP). *The CWACT also serves as the OCWCOG Transportation Committee as both committees make up the same membership.*

CWACT Meeting Summary

At the February CWACT Full Commission (FC) Meeting, members received presentations regarding the Oregon Carbon Reduction Program, and had an ODOT Provided Diversity Equity and Inclusion training. Members also opened up the conversation developing and maintaining a regional project list containing priority projects for all jurisdictions in the three-county region.

Staff also shared updates from the previous OTC Meeting with the members and guests in attendance. This meeting was held hybrid, with the in-person location being the Albany OCWCOG Office.

At the April CWACT FC Meeting, members received presentations regarding the 2027-2030 STIP, Great Streets 2.0, Intercity Transit, and Connect Oregon. Members also received statewide updates from ODOT. Members also continued the conversation on developing and maintaining a regional project list containing priority projects for all jurisdictions in the three-county region. Staff also shared updates from the previous OTC Meeting and a Member Demographic Survey required by House Bill 2985 with the members and guests in attendance. This meeting was held hybrid, with the in-person location being the Philomath City Hall.

The next regularly scheduled CWACT FC Meeting is set for June 27, 2024. This meeting will be hybrid and the in-person location is still being determined. Members of the public and

interested parties are welcome and encouraged to attend any CWACT FC meetings either in person or virtually via Microsoft Teams. Meeting information and agenda packets are available on the CWACT website here: [Cascades West Area Commission on Transportation | OCWCOG](#).

Project and Task Updates

- CWACT Staff continued the conversation about implementing the two-year workplan that was approved in October 2023. The workplan was requested by the Oregon Transportation Commission (OTC). The work plan includes goals and a tentative presentation schedule.
- Staff closed the CWACT Priority Project Map. The priority project list and process were reviewed by the full commission in February. Staff are continuing the conversation about the priority project list. The CWACT full commission sees value in the larger list of projects. In addition, the CWACT full commission will be discussing developing a list of 1-2 top priorities for each county. As an example, Beverly Beach repairs are anticipated to be a top priority for Lincoln County. The process and next steps will be discussed at the June full commission meeting.
- Staff continue to watch the OTC recordings to stay up to date on State priorities.



Community and Economic Development

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MEMORANDUM

DATE: May 16, 2024

TO: OCWCOG Board of Directors

FROM: Justin Peterson, Cascades West Economic Development District (CWEDD)

RE: Request for OCWCOG Subcommittee Updates

Introduction to CWEDD

The Cascades West Economic Development District (CWEDD) is designated by the U.S. Department of Commerce's Economic Development Administration to work on economic development efforts in Linn, Benton, Lane, and Lincoln Counties. The CWEDD advocates for, supports, and coordinates, regionally significant economic development activities in the region. Staffed by both OCWCOG and Lane Council of Governments (LCOG), the CWEDD prepared the [2020-2025 Comprehensive Economic Development Strategy \(CEDs\)](#) to guide regionally significant economic development projects and activities over the next five years.

CWEDD Meeting Summary

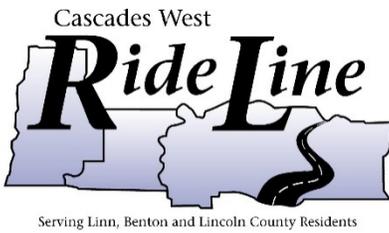
At the February CWEDD Board Meeting, members received presentations regarding the critical job sector award, and regional economic updates on unemployment. Members also opened up the conversation regarding the 2025-2030 Comprehensive Economic Development Strategy (CEDs) Update. Members from Linn, Benton, Lincoln, and Lane also shared regionally significant jurisdictional updates, along with updates from the following CEDs working groups: Broadband Action Team (BAT), Cascades West Regional Consortium (CWRC), Early Childhood Education, Rural Economic Alliance (REAL), Lane Economic Committee (LEC), and Blue Economy. This meeting was held hybrid, with the in-person location option at the Albany OCWCOG Office.

At the May CWEDD Board Meeting, members received presentations regarding the deputy's story of the Holiday Farm Fire – which touched on the broadband work being done there, as well as continued the conversation of the 2025-2030 CEDs update. Members from Linn, Benton, Lincoln, and Lane also shared regionally significant jurisdictional updates, along with updates from the following CEDs working groups: Broadband Action Team (BAT), Cascades West Regional Consortium (CWRC), Early Childhood Education, Rural Economic Alliance (REAL), Lane Economic Committee (LEC), and Blue Economy. This meeting was held hybrid, with the in-person location option at the Eugene LCOG Office.

The next regularly scheduled CWEDD Board Meeting is set for August 08, 2024 (note: this meeting may be rescheduled to September). This meeting will be hybrid and the in-person location is still being determined. Members of the public and interested parties are welcome and encouraged to attend any CWEDD Board meetings either in person or virtually via Microsoft Teams. Meeting information and agenda packets are available on the CWEDD website here: [Cascades West Economic Development District | OCWCOG](#).

Project and Task Updates

- The priority project for CWEDD is the 2025-2030 Comprehensive Economic Development Strategy (CEDS) update. Staff drafted a scope of work and will be working on the CEDS update starting in 2024 and continuing into 2025. The goal is to focus on implementation of the CEDS. More details are available in the scope.
- Business Oregon Innovation Hubs - Business Oregon recently awarded a \$120,000 Groundwork grant to the Oregon Cascades West Innovation Hub for the purpose of building a regional support network primarily for science and technology companies who are scalable and poised for international business. The Hub network encompasses Linn, Benton, Lincoln, and Lane counties, and includes representatives from higher education, Small Business Development Centers, the private sector, community-based organizations, and trade associations. OCWCOG is the lead entity and fiscal agent.



MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Jaclyn Disney, Community and Economic Development Director
RE: **Transportation Brokerage Advisory Committee (TBAC) Update**

Introduction to TBAC

The Transportation Brokerage Advisory Committee (TBAC) is established by the Oregon Cascades West Council of Governments (OCWCOG) to advise OCWCOG staff and Board members on matters relating to the development and ongoing operation of *Cascades West Ride Line*, the transportation brokerage serving Linn, Benton, and Lincoln Counties.

TBAC Updates

Currently, the TBAC is on a pause while staff work to build membership to better obtain quorum when hosting meetings. Membership update and outreach are handled by CED Operations Supervisor, Emma Chavez, Ride Line Administrative Assistant, Jacob Keen, and CED Administrative Assistant, Ashlyn Muzechenko. The group hopes to resume TBAC meetings upon a successful membership and bylaws update, at the start of the new fiscal year in July 2024.

If you are interested in serving on the TBAC, and fit any of the below categories, please reach out to Jacob at jkeen@ocwcog.org.

TBAC Membership

- Representatives from Area Agencies on Aging (AAA)
- The Special Transportation Coordinators for Linn, Benton, and Lincoln Counties.
- Representatives of the Inter-Community Health Network Coordinated Care Organization (IHN-CCO).
- Community representatives (including but not limited to Seniors People with disabilities, representatives of Children, Adults and Families) People with low income and representatives of people with low income.
- Public transportation providers, public transportation coordinators, and users of public transportation.
- People who use brokerage transportation services, representatives of people who use brokerage transportation services and providers of brokerage transportation services.
- Representatives of organizations providing health services.
- Representatives of organizations providing human services.

- Representatives of residential care facilities.
- Members of the Oregon Cascades West Senior Services Advisory Council.
- Members of the Oregon Cascades West Disability Services Advisory Council.
- Members of City Councils, Tribal Councils, and County Boards of Commissioners.

The TBAC meets on the first Thursday of every three months, from 10:30 am to 12:00 pm at OCWCOG's Albany Office, or virtually via Teams. Members of the public and interested parties are welcome and encouraged to attend any TBAC meetings. Meeting information and agenda packets are available on the TBAC website at the following link: [Transportation Brokerage Advisory Committee | OCWCOG](#).

MEMBER GOVERNMENTS — COUNTIES: Benton, Lincoln, and Linn **CITIES:** Adair Village, Albany, Brownsville, Corvallis, Depoe Bay, Halsey, Harrisburg, Lebanon, Lincoln City, Millersburg, Monroe, Newport, Philomath, Siletz, Sodaville, Sweet Home, Tangent, Toledo, Waldport, Yachats **OTHER:** Confederated Tribes of Siletz Indians and Port of Newport



MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Didi Aho, Loan Officer
RE: Request for OCWCOG Subcommittee Updates

New Loans

04/05/2024 – A new USDA RDF loan was made to Taylor Made Café LLC dba Taylor Made Café and Bakery. The owners used the \$54,000 loan for equipment and working capital to start the new business. They were unable to obtain conventional financing as a start-up with little guarantor strength and a collateral shortfall. Both of the owners have food service experience, one of whom had recently been running a small bakery from her home. The café is in downtown Sweet Home and will be open for breakfast and lunch. It will be the only custom bakery in Sweet Home. This loan has been submitted for enrollment in the Community Lending Loan Loss Reserve Program (CLLLR).

Paid Loans

02/23/2024 – Lion Mountain Bakery in Oakridge paid her Economic Development Administration (EDA) Revolving Loan Fund (RLF) loan in full. The loan was originally funded in 2009, and this was not an early payoff.

Community Lending Loan Loss Reserve Program

To date, \$436,500.00 has been enrolled in this protection program.

Unity Marketing

OCWCOG is partnering with CCD Business Development Corporation (CCD), Lane Council of Governments, and Mid-Willamette Valley Council of Governments on a new marketing program that will allow the participating agencies to share costs; combine tools and expertise; and to reach a much wider audience for our loan programs. The first phase will focus on building the Unity Lending brand; developing the group's mission and vision; and designing a web page dedicated to unity marketing. The first program to be featured will be the SBA 504 loan program with plans to expand to all lending programs and services administered by each agency.

04/10/2024 - The Unity Lending group agreed on the look and functionality of the customer facing website. It is now being developed. Online customer questionnaire content has been determined and is being developed. Branding is still being determined.

Prospects and Marketing Events

- Ten prospect contacts have been made since February 2024, of which 2 to 3 look promising.

- Lending staff attended the Lincoln County Economic Summit March 2024. We hosted a resource table and spoke to attendees about our loan programs available in Lincoln County.
- In April 2024, lending staff were invited to present information about our loan programs to staff at the Small Business Development Center (SBDC) at Linn-Benton Community College. The SBDC assists small businesses in all stages with no cost business advising and low-cost business courses. They are a good source of referrals.
- Lending staff hosted a table at the Lebanon Business Expo in April 2024. This annual event filled over 100 resource tables and was estimated to have drawn up to 1500 attendees. Staff touched base with all banks and credit unions at the event and had conversations with additional referral sources hosting tables at the event.

Upcoming Meetings

The next regularly scheduled Loan Program Advisory Committee (LPAC) Meeting is set for June 27th. This meeting will be hybrid and the in-person location is still being determined. Members of the public and interested parties are welcome and encouraged to attend any LPAC Meeting either in person or Meeting information and agenda packets are available on the LPAC website here: [Loan Program Advisory Committee | OCWCOG](#).



Senior and Disability Services

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Area Agency on Aging

MEMORANDUM

DATE: May 16, 2024
TO: OCWCOG Board of Directors
FROM: Mitzi Naucler, SSAC Chair and Jan Molnar-Fitzgerald, DSAC Chair
RE: **April Joint SSAC-DSAC Meeting Updates**

On Tuesday, April 2, 2024, the Senior Services Advisory Council (SSAC) and Disability Services Advisory Council (DSAC) met where they approved having at least one hybrid meeting a year where they all meet in one room alternating between the coast and the valley.

The Joint Councils received updates from:

The Monitor and Review Committee (MRC)

Rather than issuing a RFP for FY 2024-25, the MRC agreed to have a contract amendment with reduced funding for those agencies they choose to fund again from the FY 2023-24 RFP. They will focus on evidence-based programs that focus on older adults and support the goals of SDS's Area Plan. The MRC will reinstate monitoring visits on a rotating schedule with each grantee to be visited every couple of years.

The Care Planning Committee (CPC)

- O4AD Executive Director Phil Warnock gave updates on O4AD's strategic plan and their collaboration with Federal Emergency Management Agency (FEMA) and Administration for Community Living (ACL) around emergency preparedness.
- Senior and Disability Services (SDS) Program Manager Lauren Fontanarosa gave updates on the ADRC Efficiency Project and how they are looking at staff training or a phone tree to increase the efficiency in the routing of calls from caller to staff. She also gave a PowerPoint presentation on the State's new Aging and Disability Resource Connection (ADRC) database dashboard that will allow them to pull more data for reporting.
- Program Director Randi Moore reported on SDS's 2025 FY budget and how they are looking stable but for the 2025 biennium they will have to be more conservative with budgeting.

Meals on Wheels Advisory Committee (MOWAC)

Siletz and Lincoln City meal sites are planning on opening on May 1st. The Corvallis meal site is partnering with Cornerstone to offer meals out of the Corvallis Community Center. Volunteerism is still low in many meal sites, but Volunteer Coordinator Heidi Durrett is working on this. A new logo is being created for the new Connections Café brand. Starting July 1st, TRIO Foods will start a new cycle menu and there will be a frozen meal for every fresh meal.

Area Plan 2025 Discussion on Focus Areas

The next four-year Area Plan will start in July 2025. There are six State mandated focus areas with the option to add additional ones. The Councils discussed different areas of focus they wish to add. A survey will be sent to the Council members to get everyone's input.

Program Updates

Program Director Randi Moore reported on:

- Older Americans Month (OAM) 2024 Planning – OAM is held in May with a proclamation be created by OCWCOG. SDS is reaching out to community and senior centers to host an OA event.
- The OCWCOG FY 2024-25 budget – SDS's budget is looking good.
- Oregon Project Independence Medicaid (OPIM) – if all goes according to plan SDS will launch OPIM in June with the goal of having everyone, who wishes too, moved over from Oregon Project Independence (OPI) to OPIM within six months.
- All Staff meeting – great event with staff DEI training.

Introduction of Community and Economic Development (CED) Director Jaclyn Disney

The next Joint SSAC-DSAC meeting will take place on Tuesday, June 4, 2024.