

Rules of Conduct for Public Hearings

1. No person shall be disorderly, abusive, or disruptive of the orderly conduct of the hearing.
2. Persons shall not testify without first receiving recognition from the presiding officer and stating their full name and residence address.
3. No person shall present irrelevant, immaterial, or repetitious testimony or evidence.
4. There shall be no audience demonstrations such as applause, cheering, display of signs, or other conduct disruptive of the hearing.

URBAN RENEWAL AGENCY & BUDGET COMMITTEE AGENDAS

Depoe Bay City Hall, 570 SE Shell Avenue
Tuesday, April 16, 2024
5:00 p.m.

Meetings are in-person with remote access available. If you do not have access to a phone or computer, or need additional support, please contact City Hall prior to 5:00 p.m. on Monday, April 15.

Meeting link to join from your computer, table, or smartphone:

<https://us02web.zoom.us/j/88927659325?pwd=VnFweDV5NGxzWlIEY0VTZHN3NjVwdz09>

Meeting ID: 889 2765 9325

Passcode: 823252

URBAN RENEWAL AGENCY BUDGET COMMITTEE

- A. CALL TO ORDER AND ESTABLISH A QUORUM
- B. INTRODUCTIONS (if needed)
- C. APPOINT CHAIRPERSON
- D. RECEIVE BUDGET MESSAGE & PROPOSED FY 2024-25 BUDGET
- E. OPEN FOR PUBLIC COMMENT
The public has the opportunity to address the Committee during "Public Comment" while in the virtual meeting by virtually signaling by unmuting first, then those who call in will be acknowledged, or if the public prefers, may send written comments by email to info@cityofdepoebay.org. Emails received before 5:00 p.m. on the day of the meeting will be included and read into the record.
- F. ADJOURNMENT

**Immediately Following
BUDGET COMMITTEE**

- A. CALL TO ORDER AND ESTABLISH A QUORUM
- B. INTRODUCTIONS (if needed)
- C. APPOINT CHAIRPERSON
- D. COMMUNITY SUPPORT REQUESTS
- E. RECEIVE BUDGET MESSAGE & PROPOSED FY 2024-25 BUDGET
- F. OPEN FOR PUBLIC COMMENT
The public has the opportunity to address the Committee during "Public Comment" while in the virtual meeting by virtually signaling by unmuting first, then those who call in will be acknowledged, or if the public prefers, may send written comments by email to info@cityofdepoebay.org. Emails received before 5:00 p.m. on the day of the meeting will be included and read into the record.
- G. ADJOURNMENT

Due Date: March 31, 2024

Depoe Bay Donations and Sponsorship Request Application

Not for profit groups and organizations, registered charities, or government entity

Name of Organization/Government Entity: _____

Contact Person: _____ Position: _____

Phone: _____ Email: _____

Mailing Address: _____

Name of Project or Activity: _____

Project or Activity Start Date: _____ End Date: _____

Amount of Funding Sought: \$ _____

Total Cost of the Project or Activity: \$ _____

Has the Project or Activity been Held Previously? Yes No
Details:

Have you Received Funds from City of Depoe Bay Previously? Yes No

Is your Organization Not-for-Profit or a Government Entity? Yes No

Are you a 501C Organization? Yes No

PROJECT OR ACTIVITY DETAILS

Describe the project or activity for which you are seeking support. *(Feel free to attach any supporting documentation.)*

What is the purpose of your group/organization?

What are the objectives or outcomes to be achieved by the project or activity?

What are the specific benefits to the Depoe Bay community of the project or activity?
(e.g. job creation, activities for disadvantaged youth, support to senior citizens, tourist attraction.)

How will the project or activity be promoted and how will you measure, evaluate, and report its success?
(e.g. audience surveys, attendee numbers, verbal feedback)

Has your organization applied to, or does it intend to apply to, another organization for cash or in-kind support for the project or activity? If yes, please provide details.

DECLARATION

Declaration of not-for-profit group or organization or registered charity.

I certify the organization making this application is a not-for-profit group or organization or a registered charity.

Name: _____ Position: _____

Signature: _____ Date: _____

SUBMISSION PROCESS

The information sought in this application regarding the project or activity is required to enable Council to reach a fair decision about the request for funding. Please provide information in a concise manner and ensure a clear statement is presented for each item. With your application, please submit the following:

- * Copy of last completed audit with cover letter from the auditor or a financial statement.
- * Copy of 501 (c)3 status letter and/or previous calendar year Form 990.
- * List of board members, including their names, position titles and length of term in office.
- * Copy of organization's current budget.

Questions regarding this application should be directed to the City Recorder at (541) 765-2361 or email recorder@cityofdepoebay.org.

NEIGHBORS FOR KIDS
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Operating Umpqua 9949	202,497.82
10100 · Savings - Reserve account	257,011.52
10200 · Paypal	49.16
10300 · Oregon Coast Bank 0082	31,077.57
10900 · Petty cash	103.66
Total Checking/Savings	490,739.73
Accounts Receivable	
12000 · Accounts Receivable	7,344.50
12100 · Grants receivable	3,166.68
Total Accounts Receivable	10,511.18
Other Current Assets	
13100 · Employee Advance	1,250.00
Total Other Current Assets	1,250.00
Total Current Assets	502,500.91
Fixed Assets	
15100 · Real Property and Buildings	917,472.05
15200 · Furniture and Equipment	151,333.09
15300 · Capital Improvements	271,767.22
15900 · Accumulated depr and amort	-166,836.33
Total Fixed Assets	1,173,736.03
TOTAL ASSETS	1,676,236.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
20100 · Umpqua Bank CC -5879	308.42
Total Credit Cards	308.42
Other Current Liabilities	
22000 · Payroll Liabilities	
22100 · FWT/FICA Payable	9,198.68
22200 · SWT Payable	2,896.00
22300 · SUTA/WBF Payable	830.91
22620 · Workers Comp	2,032.80
22000 · Payroll Liabilities - Other	689.19
Total 22000 · Payroll Liabilities	15,647.58
Total Other Current Liabilities	15,647.58
Total Current Liabilities	15,956.00
Total Liabilities	15,956.00
Equity	
31000 · Unrestricted Net Assets	1,696,749.94
32000 · Restricted Net Assets	20,300.00
Net Income	-56,769.00
Total Equity	1,660,280.94
TOTAL LIABILITIES & EQUITY	1,676,236.94

NEIGHBORS FOR KIDS
Profit & Loss
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
40000 · Grant Revenue	
40100 · FOUNDATION GRANTS	329,746.60
40200 · GOVERNMENT/PUBLIC GRANTS	
40210 · CACFP - afterschool	28,921.62
40215 · SFSP - summer	14,154.81
40299 · Other Government Grants	23,995.00
Total 40200 · GOVERNMENT/PUBLIC GRANTS	67,071.43
Total 40000 · Grant Revenue	396,818.03
41000 · Contributed Revenue	
41100 · Nonprofit/Public Contributions	25,975.68
41200 · BUSINESS & CORPORATE	17,406.50
41300 · INDIVIDUAL CONTRIBUTIONS	45,215.96
41400 · Scholarship Income	81,405.00
Total 41000 · Contributed Revenue	170,003.14
42000 · FUNDRAISERS	
42100 · Golf Tournament income	40,520.00
42800 · Other Fundraising income	1,141.72
42900 · Auction/Raffle non-cash items	1,125.00
Total 42000 · FUNDRAISERS	42,786.72
48000 · Earned Revenue	
48100 · PARENT BILLING FEES	92,089.50
48105 · Scholarships Applied	-72,539.25
48200 · Employee Exemption	-6,493.75
48250 · Teen Free Policy	-165.00
Total 48000 · Earned Revenue	12,891.50
Total Income	622,499.39
Gross Profit	622,499.39
Expense	
51000 · PERSONNEL	
51100 · Salaries & Wages	
51110 · Exec Director of Resource Dev.	63,972.22
51140 · Exec Director of Programs & Ops	63,120.67
51150 · USDA Cook	41,226.00
51160 · Family Coordinator	24,626.75
51180 · Other Salaries and Wages	174,998.09
51190 · Wellness Stipend	9,000.00
51195 · Mental Health Stipend	22,066.09
Total 51100 · Salaries & Wages	399,009.82
51200 · Payroll Taxes	38,663.42

NEIGHBORS FOR KIDS
Profit & Loss
January through December 2023

	<u>Jan - Dec 23</u>
51210 · SAIF - Workers Comp	5,552.15
51600 · Other Personnel costs	
51630 · Mileage Reimbursement Misc	153.93
51640 · Training - program	3,953.72
51650 · Continuing Education	4,139.71
51660 · Meals & Activities	1,199.27
	<hr/>
Total 51600 · Other Personnel costs	9,446.63
51920 · Payroll Taxes Employer	-0.04
	<hr/>
Total 51000 · PERSONNEL	452,671.98
52000 · CONTRACT PROGRAM SERVICES	
52200 · Contract Music Ed Teacher 1	9,000.00
52400 · Guest Speaker/Workshops	902.10
	<hr/>
Total 52000 · CONTRACT PROGRAM SERVICES	9,902.10
54000 · PROGRAM OPS / SUPPLIES	
54100 · Field trip costs	6,072.38
54150 · Materials and supplies	26,794.47
54200 · Printing (Program materials)	11.99
54250 · Janitorial Stock	4,702.78
54300 · Storage	2,670.00
54350 · Small Equipment	13,100.22
54400 · (USDA) Food	38,503.81
54405 · Food (non-USDA)	3,839.27
54450 · (USDA) Milk	2,232.97
54455 · Milk (non-USDA)	217.76
54500 · Transportation	5,080.94
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Total 54000 · PROGRAM OPS / SUPPLIES	103,226.59
56000 · BUILDING OPERATIONS	
56100 · Trash	2,437.90
56200 · Utilities	10,765.03
56300 · Phone/internet	1,917.31
56400 · Alarm Service	1,581.02
56500 · City of Depoe Bay(water/sewer)	1,738.41
56600 · Repairs and maintenance	11,089.70
56700 · Lease Expense	1,980.00
56800 · Rent Expense	5,660.00
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Total 56000 · BUILDING OPERATIONS	37,169.37
60000 · ADMINISTRATIVE COSTS	
60110 · Advertising	762.32
60130 · Bank Fees	885.36
60140 · Computer & Software	14,787.92
60150 · Merchant Service Fees	1,927.80
60160 · INSURANCE	
60163 · Insurance Liability	16,207.35
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Total 60160 · INSURANCE	16,207.35
60170 · Memberships	463.98
60180 · Office Supplies	1,677.62

NEIGHBORS FOR KIDS
Profit & Loss
January through December 2023

	<u>Jan - Dec 23</u>
60190 · Other office expense	2,331.98
60200 · Printing	2,713.34
60210 · Postage	335.40
60300 · PROFESSIONAL SERVICES	
60310 · Accounting	850.00
60320 · Bookkeeping	6,230.55
60340 · Janitorial	12,258.75
60350 · Webmaster	89.88
	<hr/>
Total 60300 · PROFESSIONAL SERVICES	19,429.18
60410 · Permits and Licenses	3,199.38
60430 · Travel/Hotel	354.45
60440 · Board Development	58.80
	<hr/>
Total 60000 · ADMINISTRATIVE COSTS	65,134.88
65000 · FUNDRAISING	
65300 · Bricks	913.50
65400 · Annual Golf Event	9,453.37
65600 · Wooden Boat Show	68.76
65906 · Other Fundraising Exp	1,095.25
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Total 65000 · FUNDRAISING	11,530.88
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Total Expense	679,635.80
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Net Ordinary Income	-57,136.41
Other Income/Expense	
Other Income	
80130 · Miscellaneous Income	0.04
80150 · Interest Income	562.37
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Total Other Income	562.41
Other Expense	
60125 · Bad Debt Expense	195.00
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Total Other Expense	195.00
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Net Other Income	367.41
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Net Income	<u><u>-56,769.00</u></u>

**Neighbors For Kids
FY2024 Approved Budget**

			2024
			Budget
Ordinary Income/Expense			
INCOME			
	40000 · GRANT REVENUE		\$ 522,000
	41000 · CONTRIBUTED REVENUE		\$ 153,600
	42000 · FUNDRAISERS		\$ 48,600
	48000 · EARNED REVENUE		\$ 50,000
		Total Income	\$774,200
EXPENSES			
	51000 · PERSONNEL		\$ 522,931
	52000 · CONTRACT PROGRAM SERVICES		\$ 10,500
	54000 · PROGRAM OPS / SUPPLIES		\$ 113,980
	56000 · BUILDING OPERATIONS		\$ 49,100
	60000 · ADMINISTRATIVE COSTS		\$ 61,500
	65000 · FUNDRAISING		\$ 11,450
		Total Expenses	\$ 769,461
		NET ORDINARY INCOME	\$4,739

Name/Position/Term	Contact	Current or Prior Employer and Job Title	Community Affiliations	Professional Memberships
Kiera Morgan Board Chair 4-year term	1307 NE Newport Heights Drive Newport, OR 97365 541-270-4113 ycnews lady@yahoo.com	Oregon Coast Breaking News CEO/Owner - News, Public Services & Marketing - Newport, OR	RSVP Board Member Advisory Council Coastal Act Productions - Volunteer	
Coby Randquist Secretary 4-year term	5940 Hacienda Ave Lincoln City, OR 97367 541-241-4715 randquistcp@gmail.com	Salesforce (CRM) Senior Director - Systems Engineering	Former Volunteer – Lincoln City Warming Shelter	
Rebecca Bostwick Vice Chair 4-year term	338 NW 16 th Street Newport, OR. 97365 541-996-2136 rebecca.bostwick@lincoln.k12.or.us	Lincoln County School District Principal, Taft Elementary School	Volunteer/Member, Newport Fisherman’s Wives Association	
Greg L. Romero Board Member 4-year term	P.O. Box 1808 Newport, OR 97365 541-360-9501 gregromero@remnantlogistics.com	Remnant Logistics, LLC – Founder/CEO – Newport, OR	Former President – San Diego Hispanic Chamber of Commerce	
Wut Eick Treasurer 4-year term	4605 Chaucer Court. Depoe Bay, OR 97341 503-754-8206 Bayviewthai.depoebay@gmail.com	Bay View Thai Kitchen – Business Owner – Depoe Bay, OR	Former Member – Depoe Bay Chamber of Commerce	
Erica R. Wilson Board Member 4-year term	332 NW 58th St. Newport, OR 97365 (949) 525–5659 ericawilsonphd@gmail.com	Lincoln County School District – School Psychologist Newport, OR 97365	Board Member – Pacific NW Positive Behavior Intervention & Supports Network	
Heather Nerup Board Member 4-year term	1615 NW 39 th St Lincoln City, OR 97367 971-304-9187 oregonhomesbyheather@gmail.com	Realtor® Coldwell Banker Professional Group, Lincoln County	Lincoln City Kiwanis Member Walter Behren’s Scholarship Committee Member	Member – Lincoln County Board of Realtors® Member- National Association of Realtors®

Nancy Nash Advisory Board Member	246 NW 13 th Street Newport, OR 97365-2405 541-272-1129 ncnash.nfk@gmail.com	Community Services Consortium (retired 2013) Youth Program Manager, Social Services, Newport, OR	Board Member - Olalla Center For Children & Families	
Kimberly Randquist Advisory Board Member	5940 Hacienda Ave. Lincoln City, OR 97367 541-921-7466 grandmakimmy56@gmail.com	Retired - Samaritan Depoe Bay Clinic – Internal Medicine Referral Coordinator	Lincoln City Kiwanis Member Walter Behren’s Scholarship Committee Member	
Nina Roll Advisory Board Member	2930 NE Klamath Place Newport, OR 97365 541-961-2413 ninaroll@charter.net	Retired- OSU Extension Service Family & Community Health Faculty/Director of Family Care Connection for Clatsop, Lincoln & Tillamook Co. (Child Care Resource & Referral)	Board Member - Bright Horizons Therapeutic Riding Center, and Program Volunteer	Phi Beta Kappa Society
Liz Martin Advisory Board Member	P.O. Box 646 Depoe Bay, OR 97341 541-270-1300 lizard50@live.com	Agate Beach Golf Course Restaurant Business Manager - Newport, OR	Board Chair - Lincoln County School District	
Kristina Kayl Advisory Board Member Legal Advisor	430 NE 5 th Street, Apt. #5 Newport, OR 97365 541-510-3488 kak@orcoastlegal.com	Law Office of Kristina Kayl - Attorney, Newport, OR	Board Member: Legal Aid Services of Oregon; Graduate– Ford Institute Leadership Program for Rural Communities	Oregon State Bar; Oregon Criminal Defense Lawyers Assoc. American Bar Association

Depoe Bay Donations and Sponsorship Request Application

Not-for-profit groups and organizations, registered charities, or government entity

Name of Organization/Government Entity: Friends of Otter Rock Marine Reserve

Contact Person: Dennis White

Position: Board President

Phone: 202-669-1739

Email: d1c1white@gmail.com

Mailing Address: P.O. Box 1074, Depoe Bay, OR 97341

Name of Project or Activity: Building Stewardship and Wildlife Protection for Otter Rock Marine Reserve and surrounding Parkland

Project or Activity Start Date: July 1, 2024 End Date: September 4, 2024

Amount of Funding Sought: \$ 5,000

Total Cost of the Project or Activity: \$ 96,329 (excluding in-kind contributions)

Has the Project or Activity been Held Previously? Yes

Details: 2024 is the third year of funded operation for Friends of Otter Rock Marine Reserve (ORMR). Friends now has a solid foundation of experience and programming for its interpretive programs. With the generosity of funding from the Depoe Bay City Council in 2022 and 2023, Friends of Otter Rock Marine Reserve ramped up communications and conservation awareness activities for the marine reserve. In 2023, we developed and launched our website www.friendsofotterrock.org, and expanded our narratives for volunteers. We created a [film that highlights the value of Otter Rock Marine Reserve](#) to scientific research, to the local fishing community, to local tourism, and to conservation for future generations. The film includes a Depoe Bay resident, mention of whale watching tours out of Depoe Bay, and footage of the Depoe Bay harbor and fishing activity. The film has been very well-received. It was selected by the Big Blue Film Fest out of a field of 155 submissions to be shown at their end-of-January event and was runner-up in the People's Choice Awards. The film has also garnered more than 300 online views and resulted in several inquiries into our volunteer programs.

To promote conservation awareness, we recruit, train, and schedule volunteers and interns to greet and interact with visitors in the parkland surrounding ORMR. In addition to adult volunteers stationed above the Devil's Punchbowl, we train and hire local high school students to become tide pool ambassadors. These students learn about the wildlife and ecosystem in the tide pools and surrounding area and are scheduled during negative tides to greet visitors in a manner that connects with the visitor's interest, increases visitor appreciation, and inspires a sense of stewardship for the area and the coast in general. In 2023, we doubled the number of paid high school interns from Taft and Newport High Schools in our Tide Pool Ambassador program over the prior season.

Have you Received Funds from City of Depoe Bay Previously? Yes

Is your Organization Not-for-Profit or a Government Entity? Yes, not-for-profit.

Are you a 501C Organization? Our Fiscal Sponsor is a 501(c)(3) corporation

PROJECT OR ACTIVITY DETAILS

Describe the project or activity for which you are seeking support. *(Feel free to attach any supporting documentation.)*

We are seeking funds to: expand and strengthen our interpretive stories to cover additional topics of

public interest; broaden our volunteer recruitment, training, and outreach programs; fund additional paid high school internships; create more tools for interactive engagement with visitors and local community members; and assist the newly approved Marine Conservation Areas in developing a management plan.

We continue to engage more volunteers and high school interns in 2024 and interact with more visitors to raise their level of enthusiasm, appreciation, and stewardship. With the increased interest from local high school students to participate in this program we hope to again double participation in the 2024 season.

In 2021 Depoe Bay City Council provided written support for a proposal to designate a Marine Conservation Area (MCA) extending from Cape Foulweather to Whale Cove. Eight such proposals were accepted by the State of Oregon. Friends will now participate in developing a management plan for those MCAs, lending expertise and experience with interpretive programming, which is a common area of interest among many of the MCAs.

What is the purpose of your group/organization?

Provide interpretive programming that enhances the experience of visitors and aims to inspire them to protect and preserve the landscape and the rocky shore intertidal life, nesting and migrating sea birds, and marine mammals that inhabit Devil's Punch Bowl State Natural Area, Otter Rock Marine Gardens, Otter Rock Marine Reserve, and the National Islands Wildlife Refuge.

What are the objectives or outcomes to be achieved by the project or activity?

Objectives for the 2024 calendar year include: 1) Expand our collection of interpretive and educational narratives, volunteer training, and educational programming that fosters awareness and protection of ORMR and the surrounding parkland; 2) Expand the functionality and content of our website to amplify our stewardship messages, safety guidelines, interpretive stories, and to promote our volunteer opportunities; 3) Target decision-makers, local businesses, fellow conservation organizations, local communities including Tribal stakeholders, local secondary schools, area colleges and universities as project partners and outreach participants.

What are the specific benefits to the Depoe Bay community of the project or activity? (e.g. job creation, activities for disadvantaged youth, support to senior citizens, tourist attraction.)

About a quarter of a million visits to the parkland bordering ORMR are made by local residents (visitors who return home after visiting). Therefore, many Depoe Bay residents enjoy the scenic and wildlife features of ORMR. Volunteers and interns recruited and trained by Friends provide visitors with information about the wildlife and the surrounding environment that enriches their experience.

Non-resident visitors to ORMR (three-quarters of a million visitors) spend hundreds of millions of dollars staying at mid-coast hotels, buying groceries and gifts, eating at restaurants, and so forth. The work of Friends that helps protect and preserve ORMR for generations to come also helps assure that ORMR continues to be an attractive destination that contributes significantly to the local economy. In 2023, we interacted with over 10,000 visitors, many of whom declared that they had stayed, shopped, recreated, and eaten at Depoe Bay establishments.

We recruit secondary school students from Taft School (used by Depoe Bay households) and other local schools. We work with STEMhub staff who have helped us locate disadvantaged youth for paid internships over the summer. This interaction enables disadvantaged youth to participate in our internship program in the ORMR tide pools by eliminating some of the barriers such as transportation and proper clothing.

This year we are reaching out to senior centers to engage more seniors in our volunteer program that offers training on topics such as ecology, geology, climate, whales, birds, tide pool organisms, and tribal history. Learning these things and contributing to our efforts to promote excitement and a sense of stewardship can instill a feeling of purpose.

How will the project or activity be promoted and how will you measure, evaluate, and report its success? (e.g. audience surveys, attendee numbers, verbal feedback)

We have established the following goals which deploy our interpretive narratives and volunteer training program, establish an online presence, augment partnerships with local businesses, increase awareness and support for marine reserves,

1. Interpretive narratives and training materials are maintained and expanded. Interpretive topics include the history of the area, tribal presence and history in and around ORMR, intertidal ecology and

organisms, the role and importance of kelp beds to ocean health, mammals (whales and seals), and sea and shore birds of interest.

2. The website is expanded with content that conveys stewardship and safety messages, highlights interpretive narratives, describes projects and opportunities to engage with us, spotlights our volunteers, board and stakeholder organizations, and provides a way to contact us.
3. Friends engages the Siletz Confederated Tribes to share stories about the value of the local area to their culture and history. Narrative and training materials are ready for the 2024 summer season.
4. Friends works with local high schools, Oregon Coast Community College, OSU/Hatfield Marine Sciences Center to recruit and train at least 10 new volunteers and 10 paid high school interns for the 2024 summer interpretive programs.
5. Collectively, volunteers and interns will provide more than 10,000 interpretive interactions with visitors in 2024 as measured and reported for each volunteer/intern shift using clickers.

Has your organization applied to, or does it intend to apply to, another organization for cash or in-kind support for the project or activity? Yes

If yes, please provide details.

Friends' activities are funded by a collection of foundations, municipalities, individual donors, and in-kind contributions from board members, state agencies, and federal agencies. Foundations that support us include the Lazar Foundation, the Oregon Ocean Conservation Fund, and the Merlin Foundation. No one organization can be expected to provide full support for the Friends program. We continue to seek a diverse group of supporters, including individual donors this year.

DECLARATION

Declaration of not-for-profit group or organization or registered charity.

I certify the organization making this application is a not-for-profit group or organization or a registered charity.

Name: Dennis White

Position: President

Signature: 

Date: February 19, 2024

SUBMISSION PROCESS

The information sought in this application regarding the project or activity is required to enable Council to reach a fair decision about the request for funding. Please provide information in a concise manner and ensure a clear statement is presented for each item. With your application, please submit the following:

- * Copy of last completed audit with cover letter from the auditor or a financial statement.
- * Copy of 501(c)3 status letter and/or previous calendar year Form 990.
- * List of board members, including their names, position titles and length of term in office.
- * Copy of organization's current budget.

Questions regarding this application should be directed to the City Recorder at (541) 765-2361 or email recorder@cityofdepoebay.org.

Friends of Otter Rock Marine Reserve
Board Member Bios
(All Board members are serving their third year)

Dennis White, Board President

Dennis has extensive leadership experience in building successful public-private coalitions and community engagement at the state and national levels from his career leading public and consumer health initiatives. Dennis devotes his time to Oregon coastal conservation. Dennis worked with the Audubon Society of Lincoln City on their successful Rocky Habitat proposals for the designation of Cape Foulweather and Cape Lookout as Marine Conservation Areas. In addition to serving on the board of Friends of Otter Rock Marine Reserve, Dennis participates in community science activities along the Oregon Coast and affordable housing initiatives. Dennis holds Masters degrees in Mathematics and in Management from the University of Michigan and the MIT Sloan School of Management, respectively.

Fawn Custer, Treasurer

Fawn is a recognized marine education specialist, marine science educator for the Lincoln County School District, a conservationist, and leader of community science projects on the Oregon coast. Fawn has taught in formal and nonformal classrooms for over 30 years. Fawn has served as the President of Northwest Aquatic and Marine Educators (NAME), and serves as the NAME Oregon Treasurer and Director. Fawn was CoastWatch volunteer coordinator for 5 years. Fawn earned a BS in science education, a BS in biological sciences, emphasis in aquatic marine studies, a MS in environmental education and a MS in integrated science with post graduate courses in learning behavior and free choice learning.

Genevieve Coblentz-Strong, Secretary

Genevieve is a fourth-year undergraduate student at Oregon State University (OSU) where she is pursuing Bachelor of Science degrees in oceanography and in mechanical engineering. Genevieve has a life-long passion for ocean and marine life conservation. She provides perspectives on programs that can engage a variety of age groups in stewardship, leads sea star surveys in the Marine Gardens, and engages with tidepool visitors. Genevieve participated in a two-month research cruise to the geographic north pole to conduct chemical oceanographic research related to climate change. She works part-time in the iLab at the Gladys Valley Marine Studies Building in Newport, Oregon where she designed and prototyped an eDNA sampler that will be more affordable than current market versions. She also works part-time for OSU's Ocean Observatory Initiative, helping to maintain OSU's scientific buoys.

Amelia O'Connor, Board Member

Amelia is a resident of a community that borders Otter Rock Marine Reserve. She is an avid surfer with a background in biology. Amelia has worked with nonprofit organizations and state and federal agencies. Amelia's past experience as Portland Audubon's Coastal Birds Coordinator spanned the Oregon Coast working with local community members to monitor seabirds. She has skills in data analysis, mapping, report writing and science education. Amelia holds a master's in Marine Resource Management from Oregon State University.

Marilyne Coblentz, Board Member

Marilyne Coblentz spent childhood summers at the New Jersey shore where she developed a life-long fascination with wildlife that call the ocean home. Marilyne's passion for the ocean has led to her participation in community science projects on the Atlantic and Pacific coasts. She is rarely seen on the beach without a SOLVE bag or camera in hand. Marilyne leverages her professional experience in marketing and communications to amplify the importance of marine conservation and to bridge the gap between advocacy and community engagement. Her most recent project was the film, "Otter Rock Marine Reserve: Where Science and Stewardship Meet." The film was selected for the 2024 Big Blue Film Festival where it was well-received. Marilyne holds a master's in International Management from Thunderbird, Arizona State University.

Friends of Otter Rock Marine Reserve Program Coordinator Bio

Taylor Brooks, Program Coordinator

Taylor is entering her second year as Program Coordinator for Friends of Otter Rock Marine Reserve. As program coordinator, Taylor oversees recruitment and training of volunteers for our outreach programs and community science projects, creates interpretive stories, and represents our organization at ocean-related events along the Oregon Coast. She also explores her love of the marine environment through surfing and creating ocean-inspired art.

Taylor moved to the Oregon coast after graduating from Oklahoma State University with a B.S. in Zoology. She has extensive experience in ecological research and is very passionate about utilizing communication to effectively combine her interests in scientific research and community outreach. Taylor's background in environmental education and interpretation, includes working as an Interpretive Ranger for the U.S. Fish and Wildlife Service and conducting educational programs in several aquariums.

Friends of Otter Rock Budget for Depoe Bay Application

Reporting Period: January 1 2024 - December 31 2024

Category		Total Project Expenses
A. PERSONNEL		
	Total salaries	\$0
	Fringe benefits (Rate <u>20</u> %)	
	TOTAL PERSONNEL	\$0
B. OTHER EXPENSES (add rows, as needed)		
	Consultants/contracted services	
	Program Coordinator	\$39,000
	Communications Coordinator*	
	Friends promotional video	\$5,000
	Website development	\$5,000
	Meetings and Conferences:	
	Strategic Planning Workshop	\$5,000
	Volunteer Training: In-person & webinar	\$2,700
	BioBlitz Planning & Webinar	\$1,350
	Tabling events and workshop attendance	\$4,400
	Infrastructure/signage	
	Install signage	\$1,000
	Interpretive Map Project	\$3,429
	Tide Pool Ambassador Program	
	Volunteers and Internships	\$10,500
	Preparation & Training	\$3,150
	Volunteer Program*	
	Volunteer-led interpretation	\$7,800
	Gear (vests, counters, in-field visual aids)	\$1,500
	Printing & Misc supplies	\$1,500
	TOTAL OTHER EXPENSES	\$91,329
C. TOTAL DIRECT COSTS (total personnel + total other expenses)		\$91,329
D. INDIRECT COSTS (Oregon Shores Rate 5% of Direct Costs)		\$5,000
E. GRAND TOTAL		\$96,329

* In-Kind contributions from board members has been estimated at almost \$100,000.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Oregon Shores Conservation Coalition, 2021, ending 20. Includes fields for name, address, EIN, and gross receipts (\$743,090).

Part I Summary table with columns for line number, description, and amounts. Rows include mission statement, governance metrics, revenue (Total: 742,742), expenses (Total: 152,255), and net assets (End of Year: 744,771).

Part II Signature Block. Declaration of preparer: Under penalties of perjury, I declare that I have examined this return and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature and Preparer sections. Includes signature of Leslie Morehead (Treasurer) and preparer Lisa R. Heckman, EA, LLC. Date: 08-22-2022.

May the IRS discuss this return with the preparer shown above? See instructions. [] Yes [X] No. For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2021)

REC'D MAR 26 2024

Due Date: March 31, 2024

Depoe Bay Donations and Sponsorship Request Application

Not for profit groups and organizations, registered charities, or government entity

Name of Organization/Government Entity: Fleet of Flowers

Contact Person: Kathy Wyatt Position: President

Phone: 541-992-3213 Email: Kawyatt123@yahoo.com

Mailing Address: 865 SW Pine Ave Depoe Bay

Name of Project or Activity: Fleet of Flowers

Project or Activity Start Date: 5-19-24 End Date: 5-28-24

Amount of Funding Sought: \$ 4000.00

Total Cost of the Project or Activity: \$ 13,000 - 15,000

Has the Project or Activity been Held Previously? Yes No

Details: A Depoe Bay Tradition for 79 years held on Memorial Day since 1945

Have you Received Funds from City of Depoe Bay Previously? Yes No

Is your Organization Not-for-Profit or a ~~Government~~ Entity? Yes No

Are you a 501C Organization? Yes No

PROJECT OR ACTIVITY DETAILS

Describe the project or activity for which you are seeking support. (Feel free to attach any supporting documentation.)

SEE Attachment

What is the purpose of your group/organization?

Recognizing first responders military veterans people lost at sea

What are the specific benefits to the Depoe Bay community of the project or activity?
(e.g. job creation, activities for disadvantaged youth, support to senior citizens, tourist attraction.)

Tourist attraction, 1000 plus attendees

How will the project or activity be promoted and how will you measure, evaluate, and report its success?

(e.g. audience surveys, attendee numbers, verbal feedback)

Posters, radio, facebook, local people (word of mouth), program distributed to hotels, and attendees

Has your organization applied to, or does it intend to apply to, another organization for cash or in-kind support for the project or activity? If yes, please provide details.

We hold a fundraiser in March sponsored by Gracies Sea tag Fish Fry, raffle, silent auction, selling apparel

DECLARATION

Declaration of not-for-profit group or organization or registered charity.

I certify the organization making this application is a not-for-profit group or organization or a registered charity.

Name: Kathy Wyatt Position: President

Signature: Kathy Wyatt Date: 3/20/2024

SUBMISSION PROCESS

The information sought in this application regarding the project or activity is required to enable Council to reach a fair decision about the request for funding. Please provide information in a concise manner and ensure a clear statement is presented for each item. With your application, please submit the following:

- * Copy of last completed audit with cover letter from the auditor or a financial statement.
- * Copy of 501(c)3 status letter and/or previous calendar year Form 990
- * List of board members, including their names, position titles and length of term in office.

2024/25 City Budget

City of Depoe Bay Council Members

Fleet of Flowers has been an even, held every Memorial Day, in Depoe Bay since 1945, 2025 will be our 80 year Anniversary.

Fleet of Flowers involves the community of Depoe Bay, we are non-profit, and the event is open to the entire community and brings thousands of tourists into town.

It is an event that brings our total community together, welcoming all volunteers, The United States Coast Guard, Depoe Bay Fire Department, and our Charter Fleet. We recognize Military, Veterans, first responders, people lost at sea, and people lost in our community.

We are requesting 4000.00 from the city of Depoe Bay. The funds would go towards flowers, professional services, tents, posters, advertising, stage expenses, insurance, purchasing materials, supplies, sound system, accommodating guest speakers and performers, maintenance on equipment and bridge sign, tools need to create wreaths etc.

Thank you for your consideration

Clary Grant, Fundraising coordinator

Kathy Wyatt, President

e-Postcard Worksheet

Form **990-N****2023**

For calendar year 2023, or tax year beginning , and ending

Name

Employer Identification Number

FLEET OF FLOWERS FLOTILLA-61 INC**93-6034196**

Note: Form 990-N can ONLY be filed electronically, and is filed in lieu of Forms 990 or 990-EZ, if eligibility is met.

The following items are required for a complete electronic submission:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN) **93-6034196**
2. Tax year **2023**
3. Legal name of organization **FLEET OF FLOWERS FLOTILLA-61 INC**
 - Mailing street address **1048 SW MORNING WALK RD**
 - City or foreign province **DEPOE BAY**
 - State or foreign country code **OR**
 - Zip code **97314-1956**
4. Any other names the organization uses (Doing Business As) **FLEET OF FLOWERS**
5. Principal officer name **PHIL TAUNTON**
 - Mailing street address **PO BOX 88**
 - Street address line 2
 - City **DEPOE BAY**
 - Foreign province
 - State or foreign country code **OR**
 - Zip code **97341**
6. Web site address if the organization has one **<http://www.fleetofflowers.org/>**
7. Organization's annual gross receipts are normally \$50,000 or less **X**
8. Organization is terminated or in the process of termination

AMENDED ANNUAL REPORT



Corporation Division
sos.oregon.gov/business

E-FILED
Jan 22, 2024

OREGON SECRETARY OF STATE

REGISTRY NUMBER

4975413

REGISTRATION DATE

01/11/1951

BUSINESS NAME

FLEET OF FLOWERS INC.

BUSINESS ACTIVITY

FLEET OF FLOWERS IS A NON PROFIT TO HONOR THE MEN AND WOMEN IN THE FISHING INDUSTRY AND THE ARMED FORCES

MAILING ADDRESS

1048 MORNING WALK
DEPOE BAY OR 97341 USA

TYPE

DOMESTIC NONPROFIT CORPORATION

PRIMARY PLACE OF BUSINESS

1048 MORNING WALK
DEPOE BAY OR 97341 USA

JURISDICTION

OREGON

REGISTERED AGENT

KATHY WYATT

1048 MORNING WALK
DEPOE BAY OR 97341 USA

If the Registered Agent has changed, the new agent has consented to the appointment.

PRESIDENT

KATHY WYATT

1048 MORNING WALK
DEPOE BAY OR 97341 USA

SECRETARY



Corporation Division
sos.oregon.gov/business

OREGON SECRETARY OF STATE

I declare, under penalty of perjury, that this document does not fraudulently conceal, fraudulently obscure, fraudulently alter or otherwise misrepresent the identity of the person or any officers, directors, employees or agents of the corporation on behalf of which the person signs. This filing has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete. Making false statements in this document is against the law and may be penalized by fines, imprisonment, or both.

By typing my name in the electronic signature field, I am agreeing to conduct business electronically with the State of Oregon. I understand that transactions and/or signatures in records may not be denied legal effect solely because they are conducted, executed, or prepared in electronic form and that if a law requires a record or signature to be in writing, an electronic record or signature satisfies that requirement.

ELECTRONIC SIGNATURE

NAME

KATHY WYATT

TITLE

PRESIDENT

DATE

01-22-2024

Fleet of Flowers schedule and proposed duties

Monday May 27, 2024

City of Depoe Bay

Would like to hold volunteer meetings at community Hall
scheduled dates are in office

Requesting to rent community building:

May 18th through May 28th (Final Clean-up May 28th)

Close Harbor Public Parking for event Sunday evening May 26th

Allowing only handicap and veterans parking on day of event

Parking lot will be managed by volunteers on Monday Morning

Set stage to designated spot the week before event, in coordination
with tent company

Deliver garbage cans, and bridge signs to community hall by Monday
May 20th or allow Volunteers to pick up at the city storage

Coast Guard will hang Bridge signs and remove in a timely manner

Current questions:

Chairs, Bridge signs, garbage cans, boxes

We will have a debris trailer provided for greenery disposal

Fleet of Flowers Budget

2024/2025

City Grant	4000.00
Fundraiser	4000.00
Apparel/Sales	4000.00
	12,000.00

Expenses

Secretary of State	200.00
Rentals	1500.00
Sound System/Stage	2000.00
Apparel	4500.00
Signs /Banner	500.00
Advertising	700.00
Insurance	400.00
Hotels	300.00
Supplies	200.00
Printing	700.00
Flowers	5000.00
Flowers supplies	250.00
Coast Guard refreshments	200.00

Due Date: March 31, 2024

Depoe Bay Donations and Sponsorship Request Application

Not for profit groups and organizations, registered charities, or government entity

Name of Organization/Government Entity: Oregon Cascades West Council of Governments

Contact Person: Randi Moore Position: Program Manager

Phone: 541-924-8438 Email: rmoore@ocwcog.org

Mailing Address: 1400 Queen Ave SE, Albany, OR 97374

Name of Project or Activity: Meals on Wheels

Project or Activity Start Date: 07/04/2024 End Date: 06/30/2025

Amount of Funding Sought: \$ 400.00

Total Cost of the Project or Activity: \$ \$2,268,172.00

Has the Project or Activity been Held Previously? Yes No

Details:

Since 1980 Meals on Wheels has been serving seniors and people with disabilities in Lincoln County. This is an ongoing project.

Have you Received Funds from City of Depoe Bay Previously? Yes No

Is your Organization Not-for-Profit or a Government Entity? Yes No


Are you a 501C Organization? Yes No

PROJECT OR ACTIVITY DETAILS

Describe the project or activity for which you are seeking support. (Feel free to attach any supporting documentation.)

Meals on Wheels (MOW) serves aging homebound adults and adults with disabilities through volunteers delivering fresh, hot meals directly to the client's front door or at congregate meal sites. The program is designed to inclusively provide to those who are eligible, access to nutritiously prepared meals, support overall health with daily well checks, and to stave off social isolation by providing a community connection. The main goal is to assist those we serve to remain independent and healthy in the home of their choosing for as long as possible.

What is the purpose of your group/organization?

MOW provides important nutrition, socialization, and a safety net for older adults through congregate dining at a local meal site, or by a friendly volunteer checking-in with vulnerable homebound clients. Services directly affects client's health, vitality, and quality of life through providing proper nutrition, social interaction, and welfare checks. 

What are the objectives or outcomes to be achieved by the project or activity?

Outcomes are defined by the ability to meet the need of all requests for meals for qualifying older adults and those living with disabilities; we currently operate without a wait list. Each meal that is served meets 1/3 the required specific caloric intake and nutrients to help keep consumers both physically and mentally active. Menus are planned with a Registered Dietitian and meets the 2021-2025 USDA Dietary Guidelines and Dietary Reference Intakes.

What are the specific benefits to the Depoe Bay community of the project or activity?
(e.g. job creation, activities for disadvantaged youth, support to senior citizens, tourist attraction.)

In 2023 a total of 3,403 hot nutritious meals were delivered to homebound residents in Depoe Bay. Meals were delivered Monday through Friday, with frozen meals available for weekdays that the site is closed. Residents are also offered shelf stable food boxes to use during weather delays or other disaster events that may prohibit safe delivery. Each client meets with a coordinator or case manager who evaluates any unmet needs and provides referrals and information about available wrap-around resources.

How will the project or activity be promoted and how will you measure, evaluate, and report its success?

(e.g. audience surveys, attendee numbers, verbal feedback)

MOW measures success by sending out an annual Customer Satisfaction Survey to each consumer. Recent years results have shown that MOW continues to average around 94% satisfaction in: helping consumers maintain their independence; the meals helped maintain or improve their general health; and the program has allowed consumers to remain in their own home. Our success is based upon the consumer's ability to remain safely in the home of their choosing for as long as possible.

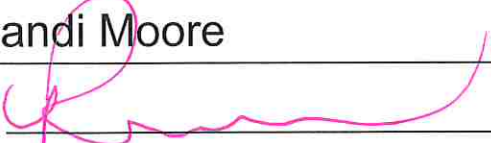
Has your organization applied to, or does it intend to apply to, another organization for cash or in-kind support for the project or activity? If yes, please provide details.

Meals on Wheels has braided local, state and federal funding as well as private donations, grants, and contributions from program participants. Local funding includes grants and donations from City and County municipalities, businesses, foundations and trusts, individual donations, and planned giving. Federal funding includes reimbursement through the Older Americans Act (OAA), the U.S. Department of Agriculture (USDA) and Medicaid and state funds through Oregon Project Independence (OPI). MOW leverages this funding base to attract additional resources to cover the balance of the program budget. Local "matching funds" are critical to the program and are a large part of the reason MOW successfully operates with no current wait list and was able to sustain its services during the pandemic.

DECLARATION

Declaration of not-for-profit group or organization or registered charity.

I certify the organization making this application is a not-for-profit group or organization or a registered charity.

Name: Randi Moore Position: Program Manager
Signature:  Date: April 3, 2024

SUBMISSION PROCESS

The information sought in this application regarding the project or activity is required to enable Council to reach a fair decision about the request for funding. Please provide information in a concise manner and ensure a clear statement is presented for each item. With your application, please submit the following:

- * Copy of last completed audit with cover letter from the auditor or a financial statement.
- * Copy of 501 (c)3 status letter and/or previous calendar year Form 990.
- * List of board members, including their names, position titles and length of term in office.
- * Copy of organization's current budget.

Questions regarding this application should be directed to the City Recorder at (541) 765-2361 or email recorder@cityofdepoebay.org.

MEALS ON WHEELS FINANCIAL STATEMENT

JULY 2023

Monthly Financial Reports

Printed: 02/12/2024

Period 01

Fiscal Year 2024

FQA	Description	Budget	Beg Bal	Period Amt	End Bal	% Of Budget
2024-300-42200	Program revenue (including Fees)	\$ (240,000.00)	\$ -	\$ (21,431.71)	\$ (21,431.71)	8.93%
2024-300-42800	Internal service charges revenue	\$ -	\$ -	\$ (2,000.00)	\$ (2,000.00)	No Budget
2024-300-43100	Contracts	\$ -	\$ -	\$ -	\$ -	No Budget
2024-300-43200	FedDir	\$ (87,000.00)	\$ -	\$ -	\$ -	0.00%
2024-300-43300	FedInd	\$ (1,654,000.00)	\$ -	\$ -	\$ -	0.00%
2024-300-43400	State	\$ -	\$ -	\$ (58,579.50)	\$ (58,579.50)	No Budget
2024-300-43500	Local	\$ -	\$ -	\$ -	\$ -	No Budget
2024-300-46200	Donations	\$ -	\$ -	\$ -	\$ -	No Budget
2024-300-46210	Donations Received: Money	\$ (168,646.00)	\$ -	\$ (4,610.98)	\$ (4,610.98)	2.73%
2024-300-46240	Donations Received: Private Grants	\$ (90,000.00)	\$ -	\$ -	\$ -	0.00%
2024-300-46700	Matching Contributions	\$ (8,064.00)	\$ -	\$ -	\$ -	0.00%
2024-300-46900	Misc Revenue	\$ (20,462.00)	\$ -	\$ -	\$ -	0.00%
	REVENUE	\$ (2,268,172.00)	\$ -	\$ (86,622.19)	\$ (86,622.19)	3.82%
2024-300-51000	Wages	\$ 543,078.00	\$ -	\$ 34,964.36	\$ 34,964.36	6.44%
2024-300-52000	Benefits	\$ 318,991.00	\$ -	\$ 22,224.67	\$ 22,224.67	6.97%
	PERSONNEL	\$ 862,069.00	\$ -	\$ 57,189.03	\$ 57,189.03	6.63%
2024-300-61100	Supplies	\$ 8,500.00	\$ -	\$ 230.68	\$ 230.68	2.71%
2024-300-61200	Supplies: Volunteer recognition	\$ 13,000.00	\$ -	\$ -	\$ -	0.00%
2024-300-61300	Equipment (non-capitalized)	\$ 2,342.00	\$ -	\$ -	\$ -	0.00%
2024-300-62100	Professional Services	\$ 1,200,000.00	\$ -	\$ 15,647.31	\$ 15,647.31	1.30%
2024-300-62120	Marketing services	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%
2024-300-62130	Insurance services	\$ 2,000.00	\$ -	\$ 913.46	\$ 913.46	45.67%
2024-300-62140	Banking services	\$ 1,000.00	\$ -	\$ 26.67	\$ 26.67	2.67%
2024-300-62210	Printing/copying	\$ 7,500.00	\$ -	\$ 837.13	\$ 837.13	11.16%
2024-300-62220	Postage	\$ 1,200.00	\$ -	\$ 139.95	\$ 139.95	11.66%
2024-300-62300	Software	\$ 7,750.00	\$ -	\$ -	\$ -	0.00%
2024-300-62400	Telephone/internet	\$ 15,000.00	\$ -	\$ 1,402.74	\$ 1,402.74	9.35%
2024-300-62500	Memberships/Dues	\$ 1,200.00	\$ -	\$ 200.00	\$ 200.00	16.67%
2024-300-62600	Travel and training	\$ -	\$ -	\$ 1,226.87	\$ 1,226.87	No Budget
2024-300-62610	Trainers	\$ 5,000.00	\$ -	\$ -	\$ -	0.00%
2024-300-62621	Employee mileage	\$ -	\$ -	\$ 1,225.51	\$ 1,225.51	No Budget
2024-300-62622	Company automobile	\$ 12,000.00	\$ -	\$ -	\$ -	0.00%
2024-300-62623	Other employee travel	\$ 16,000.00	\$ -	\$ -	\$ -	0.00%
2024-300-62630	Volunteer travel	\$ 24,000.00	\$ -	\$ 303.25	\$ 303.25	1.26%
2024-300-62650	Employee lodging	\$ -	\$ -	\$ -	\$ -	No Budget
2024-300-62700	Facility and Utilities	\$ -	\$ -	\$ 184.59	\$ 184.59	No Budget
2024-300-62710	Rent expense	\$ 44,171.00	\$ -	\$ 1,014.28	\$ 1,014.28	2.30%
2024-300-62720	Facility maintenance svcs	\$ 3,200.00	\$ -	\$ -	\$ -	0.00%
2024-300-62800	Internal service charges expenditure	\$ 206,305.00	\$ -	\$ 17,192.08	\$ 17,192.08	8.33%
	MATERIALS AND SUPPLIES	\$ 1,572,168.00	\$ -	\$ 40,544.52	\$ 40,544.52	2.58%
	EXPENSE	\$ 2,434,237.00	\$ -	\$ 97,733.55	\$ 97,733.55	4.01%
	NET GAIN / (LOSS)	\$ (166,065.00)	\$ -	\$ (11,111.36)	\$ (11,111.36)	

2023 Board of Directors

Benton County

*Pat Malone (TREASURER)
Commissioner, Benton County
205 NW 5th Street
Corvallis, OR 97330
pat.malone@bentoncounty.or.us
541.766.6800

Charles Maughan
Mayor, Corvallis
P.O. Box 1083
Corvallis, OR 97333
charles.maughan@corvallisoregon.gov
541.766.6985

* Chas Jones
Mayor, Philomath
844 Marilyn Drive
Philomath, OR 97370
chas.jones@philomathoregon.gov
815.456.4173

Vacant
Adair Village
6030 NE William R Carr Avenue
Adair, OR 97330
541.745.5507

Jeanni Cuthbertson
Councilor, Monroe
P.O. Box 486
Monroe, OR 97456
jeanni.cuthbertson@ci.monroe.or.us
541.556.0238

Lincoln County

*Claire Hall (CHAIR)
Commissioner, Lincoln County
225 West Olive Street, Room 110
Newport, OR 97365
cehall@co.lincoln.or.us
541.265.4100

Rod Cross
Mayor, Toledo
206 North Main Street
Toledo, OR 97391
rod.cross@cityoftoledo.org
541.336.2247 (c)

Rick Booth
Councilor, Waldport
2226 North Coast Highway, #272
Waldport, OR 97394
rick.booth@waldport.org
818.427.6410

*Dean Sawyer
Mayor, Newport
169 SW Coast Highway
Newport, OR 97365
d.sawyer@newportoregon.gov
541.961.5076

Leslie Vaaler
Mayor, Yachats
P.O. Box 345
Yachats, OR 97498
Leslie@yachatsmail.org
541.270.6504

Gil Sylvia
Commissioner, Port of Newport
600 SE Bay Boulevard
Newport, OR 97365
gsylvia@portofnewport.com
khewitt@portofnewport.com
831.595.8347

Riley Hoagland
Councilor, Lincoln City
P.O. Box 50
Lincoln City, OR 97367
rhoagland@lincolncity.org
541.283.3039

Joyce King
Councilor, Depoe Bay
PO Box 887
Depoe Bay, OR 97341
jmkstar.king432@gmail.com
801.641.4335

Robert Kentta
Treasurer, Confederated Tribes of Siletz
Indians
P.O. Box 549
Siletz, OR 97380
rkentta@ctsi.nsn.us
541.351.0148

Vacant
City of Siletz
P.O. Box 548
Siletz, OR 97380

Linn County

*Sherrie Sprenger (VICE CHAIR)
Commissioner, Linn County
P.O. Box 100
Albany, OR 97321
ssprenger@co.linn.or.us
541.967.3825

*Alex Johnson II
Mayor, Albany
333 Broadalbin Street, SW
Albany, OR 97321
alex@cityofalbany.net
541.917.7505

Scott Cowan
Mayor, Millersburg
4222 NE Old Salem Road
Albany, OR 97321
scowan@cityofmillersburg.org
458.223.6300

Vacant
Brownsville
1157 Filbert Street
Brownsville, OR 97327
admin@ci.brownsville.or.us
541.657.8018

Mike Caughey
Councilor, Harrisburg
P.O. Box 378
Harrisburg, OR 97446
Mike@MikeCaughey.com
541.995.6655

Jeremy Romer
Councilor, Halsey
492 West 4th Street
Halsey, OR 97348
jeremy@cityofhalsey.com
541.369.2522
Carol Korn

Councilor, Tangent
32166 Old Oak Drive
Tangent, OR 97389
2carolkornshiohi@yahoo.com
541.619.0699 (c)

Ron Whitlatch
Councilor, Lebanon
925 Main Street
Lebanon, OR 97355
rwhitlatch@ci.lebanon.or.us
541.258.4269

Adina Olivares
Councilor, Sodaville
30723 Sodaville Road
Lebanon, OR 97355
counciloradina@gmail.com
541-258-8882

Joshua Thorstad
Councilor, Sweet Home
3225 Main Street
Sweet Home, OR 97386
jthorstad@sweethomeor.gov
541.367.8969

*Indicates Executive Committee

***OREGON CASCADES WEST
COUNCIL OF GOVERNMENTS
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2022***

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS
JUNE 30, 2022

Benton County

Pat Malone, County Commissioner

Alan Rowe, City Council, Adair Village
Biff Traber, Mayor, Corvallis

Chas Jones, Mayor, Philomath

Lincoln County

Claire Hall, County Commissioner

Rod Cross, Mayor, Toledo
Joyce King, City Council, Depoe Bay
Dean Sawyer, Mayor, Newport

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

Riley Hoagland, City Council, Lincoln City

Leslie Vaaler, Mayor, Yachats

Linn County

Sherrie Sprenger, County Commissioner

Mike Caughey, City Council, Harrisburg
Alex Johnson II, Mayor, Albany
Jim Lepin, Mayor, Millersburg
Wayne Rieskamp, City Council, Lebanon
Don Ware, Mayor, Brownsville

Jerry Gillson, City Council, Halsey
Carol Korn, City Council, Tangent
Debbie Nuber, City Council, Scio
Angelita Sanchez, City Council, Sweet Home

The above individuals may be contacted at the address below.

Executive Committee

Claire Hall, Chair
Jim Lepin, Vice Chair
Pat Malone, Treasurer
Alan Rowe
Dean Sawyer
Sherrie Sprenger

Executive Director

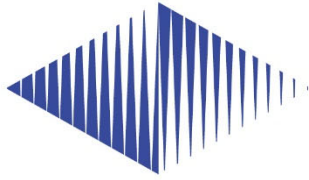
Ryan Vogt

Registered Office

1400 Queen Avenue SE
Albany, Oregon 97322

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
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JUNE 30, 2022

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GROVE, MUELLER & SWANK, P.C.

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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, 2022, 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, business-type activities, each major fund, and the aggregate remaining fund information of the Oregon Cascades West Council of Governments as of June 30, 2022, 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.

Emphasis of Matter

As discussed in the notes to the financial statements, the Council has implemented Governmental Accounting Standards Board (GASB) Statement No. 87 *Leases*, in the current period, which resulted in changes to the presentation of lease related activity. Our opinion is not modified with respect to this matter.

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 one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 (except as mentioned in the following paragraph) because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information as required supplementary information, 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 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 31, 2023 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 31, 2023, 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.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Ryan T. Pasquarella, A Shareholder
March 31, 2023

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, 2022. It should be read in conjunction with the Council's financial statements, which follow this section.

Financial Highlights

- At June 30, 2022, total assets and deferred outflows of the Council exceeded total liabilities and deferred inflows by \$13,531,816 (net position).
- The Council's net position increased by \$4,945,755 during the fiscal year.
- The Council had program revenues of \$37,233,615 and program expenses of \$32,384,408 for the year ended June 30, 2022.

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 through 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>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Current assets	\$ 20,271,389	\$ 15,845,935	\$ 3,761,244	\$ 3,737,493	\$ 24,032,633	\$ 19,583,428
Noncurrent assets	104,699	89,876	1,404,693	1,447,963	1,509,392	1,537,839
Net capital assets	1,928,212	1,858,210	-	-	1,928,212	1,858,210
<i>Total Assets</i>	22,304,300	17,794,021	5,165,937	5,185,456	27,470,237	22,979,477
Deferred outflows	7,138,995	5,884,435	-	-	7,138,995	5,884,435
Current liabilities	939,634	1,126,287	653,490	800,192	1,593,124	1,926,479
Noncurrent liabilities	10,483,704	16,871,297	855,720	1,060,212	11,339,424	17,931,509
<i>Total Liabilities</i>	11,423,338	17,997,584	1,509,210	1,860,404	12,932,548	19,857,988
Deferred inflows	8,144,868	1,007,434	-	-	8,144,868	1,007,434
Net position:						
Net investment in capital assets	1,928,212	1,814,872	-	-	1,928,212	1,814,872
Restricted	12,565,305	10,999,398	-	-	12,565,305	10,999,398
Unrestricted	(4,618,428)	(8,140,832)	3,656,727	3,325,052	(961,701)	(4,815,780)
<i>Total Net Position</i>	\$ 9,875,089	\$ 4,673,438	\$ 3,656,727	\$ 3,325,052	\$ 13,531,816	\$ 7,998,490

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 \$13,531,816 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 \$12,565,305 as of June 30, 2022, 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,

	<i>Governmental</i>		<i>Business-type</i>		<i>Total</i>	
	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Program Revenues						
Programs	\$ 36,558,940	\$ 32,116,747	\$ 674,675	\$ 503,206	\$ 37,233,615	\$ 32,619,953
General revenues						
Investment earnings	91,145	150,686	-	-	91,145	150,686
Miscellaneous	5,228	60,907	175	500	5,403	61,407
<i>Total revenues</i>	<u>36,655,313</u>	<u>32,328,340</u>	<u>674,850</u>	<u>503,706</u>	<u>37,330,163</u>	<u>32,832,046</u>
Program expenses						
Programs	31,928,231	32,247,818	333,622	309,420	32,261,853	32,557,238
Interest	2,574	5,157	-	-	2,574	5,157
Depreciation	119,981	162,608	-	-	119,981	162,608
<i>Total expenses</i>	<u>32,050,786</u>	<u>32,415,583</u>	<u>333,622</u>	<u>309,420</u>	<u>32,384,408</u>	<u>32,725,003</u>
Changes in net position	4,604,527	(87,243)	341,228	194,286	4,945,755	107,043
Net position - beginning	<u>5,270,562</u>	<u>4,760,681</u>	<u>3,315,499</u>	<u>3,130,766</u>	<u>8,586,061</u>	<u>7,891,447</u>
Net position - ending	<u>\$ 9,875,089</u>	<u>\$ 4,673,438</u>	<u>\$ 3,656,727</u>	<u>\$ 3,325,052</u>	<u>\$ 13,531,816</u>	<u>\$ 7,998,490</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 \$3,647,794 during the fiscal year with an ending fund balance at June 30, 2022 of \$5,612,236.

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 increased by \$2,007,292 during the fiscal year with an ending fund balance at June 30, 2022 of \$5,059,013.

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 decreased by \$1,099,771 during the fiscal year with an ending fund balance at June 30, 2022 of \$7,599,705.

Business-type activities –

Loan Fund. The Loan Fund accounts for loan administration and revolving loan servicing to local businesses. The fund balance increased by \$341,228 during the fiscal year with an ending fund balance at June 30, 2022 of \$3,656,727

General Fund Budgetary Highlights

The Council’s actual expenditures for the fund were \$2,441,028, while the budgeted expenditures were \$2,980,754, leaving a budget surplus of \$539,726. There were no budget modifications during the current fiscal year.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2022, the Council’s investment in capital assets was \$1,928,212 (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 \$1,121,143. The total amount is comprised of debt related to the 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	\$ 265,423	\$ 855,720	\$ 1,121,143
Building note payable	-	-	-
	<u>\$ 265,423</u>	<u>\$ 855,720</u>	<u>\$ 1,121,143</u>

The Council’s outstanding debt decreased by \$141,818 during the current fiscal year due to regularly scheduled payments. No new debt was issued during the current fiscal year.

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 2022-2023 fiscal year:

- The 2022-2023 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, 2022

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Totals</i>
ASSETS			
Current			
Cash and investments	\$ 17,116,623	\$ 3,445,952	\$ 20,562,575
Accounts receivable	2,957,761	13,203	2,970,964
Loans receivable, current portion, net	-	302,089	302,089
Prepaid items	197,005	-	197,005
<i>Total current assets</i>	<u>20,271,389</u>	<u>3,761,244</u>	<u>24,032,633</u>
Noncurrent			
OPEB asset	104,699	-	104,699
Capital assets, not being depreciated	253,140	-	253,140
Capital assets, net of accumulated depreciation	1,675,072	-	1,675,072
Loans receivable, less current portion, net	-	1,404,693	1,404,693
<i>Total noncurrent assets</i>	<u>2,032,911</u>	<u>1,404,693</u>	<u>3,437,604</u>
<i>Total Assets</i>	<u>22,304,300</u>	<u>5,165,937</u>	<u>27,470,237</u>
Deferred outflows of resources	7,138,995	-	7,138,995
LIABILITIES			
Current			
Accounts payable	394,104	26	394,130
Accrued liabilities	23,432	-	23,432
Other liabilities	5,425	388,041	393,466
Compensated absences	516,673	-	516,673
Long-term liabilities, current portion	-	265,423	265,423
<i>Total current liabilities</i>	<u>939,634</u>	<u>653,490</u>	<u>1,593,124</u>
Noncurrent			
Long-term liabilities, less current portion	-	855,720	855,720
OPEB liability	386,652	-	386,652
Net pension liability - PERS	10,097,052	-	10,097,052
<i>Total noncurrent liabilities</i>	<u>10,483,704</u>	<u>855,720</u>	<u>11,339,424</u>
<i>Total Liabilities</i>	<u>11,423,338</u>	<u>1,509,210</u>	<u>12,932,548</u>
Deferred inflows of resources	8,144,868	-	8,144,868
NET POSITION			
Net investment in capital assets	1,928,212	-	1,928,212
Restricted	12,565,305	-	12,565,305
Unrestricted	(4,618,428)	3,656,727	(961,701)
<i>Total Net Position</i>	<u>\$ 9,875,089</u>	<u>\$ 3,656,727</u>	<u>\$ 13,531,816</u>

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

		<u>Program Revenues</u>	
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>
	<u>Expenses</u>		
FUNCTIONS/PROGRAMS			
Governmental activities:			
Administration	\$ 2,803,113	\$ 3,366,038	\$ -
Community development	11,123,343	11,870,287	1,786,357
Senior and disability services	18,001,775	1,422,119	18,114,139
Interest on long-term debt	2,574	-	-
Unallocated depreciation expense	119,981	-	-
	<hr/>	<hr/>	<hr/>
<i>Total governmental activities</i>	32,050,786	16,658,444	19,900,496
Business-type activities:			
Lending programs	333,622	288,613	386,062
	<hr/>	<hr/>	<hr/>
<i>Total primary government</i>	\$ 32,384,408	\$ 16,947,057	\$ 20,286,558
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
General Revenues:			
Investment earnings			
Miscellaneous			
<i>Total general revenues</i>			
TRANSFERS			
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>
\$ 562,925	\$ -	\$ 562,925
2,533,301	-	2,533,301
1,534,483	-	1,534,483
(2,574)	-	(2,574)
(119,981)	-	(119,981)
<hr/> 4,508,154	<hr/> -	<hr/> 4,508,154
-	341,053	341,053
<hr/> 4,508,154	<hr/> 341,053	<hr/> 4,849,207
91,145	-	91,145
5,228	175	5,403
<hr/> 96,373	<hr/> 175	<hr/> 96,548
-	-	-
<hr/> 4,604,527	<hr/> 341,228	<hr/> 4,945,755
5,270,562	3,315,499	8,586,061
<hr/> \$ 9,875,089	<hr/> \$ 3,656,727	<hr/> \$ 13,531,816

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

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General</u>	<u>Community Development Fund</u>	<u>Senior and Disability Services Fund</u>	<u>Totals Governmental Funds</u>
ASSETS				
Cash and investments	\$ 5,578,678	\$ 4,486,042	\$ 5,467,620	\$ 15,532,340
Accounts receivable	13,093	787,118	2,189,238	2,989,449
Prepaid items	52,070	-	93,413	145,483
	<u>5,643,841</u>	<u>5,273,160</u>	<u>7,750,271</u>	<u>18,667,272</u>
<i>Total Assets</i>	<u>\$ 5,643,841</u>	<u>\$ 5,273,160</u>	<u>\$ 7,750,271</u>	<u>\$ 18,667,272</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 23,465	\$ 214,147	\$ 148,066	\$ 385,678
Accrued liabilities	8,140	-	-	8,140
	<u>31,605</u>	<u>214,147</u>	<u>148,066</u>	<u>393,818</u>
<i>Total Liabilities</i>	<u>31,605</u>	<u>214,147</u>	<u>148,066</u>	<u>393,818</u>
Deferred Inflows of Resources				
Unavailable revenue - grants	-	-	2,500	2,500
	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Fund Balances				
Nonspendable	52,070	-	93,413	145,483
Restricted for:				
Community development	-	5,059,013	-	5,059,013
Senior and disability services	-	-	7,506,292	7,506,292
Assigned for:				
PERS reserve	1,638,164	-	-	1,638,164
Unassigned	3,922,002	-	-	3,922,002
	<u>5,612,236</u>	<u>5,059,013</u>	<u>7,599,705</u>	<u>18,270,954</u>
<i>Total Fund Balances</i>	<u>5,612,236</u>	<u>5,059,013</u>	<u>7,599,705</u>	<u>18,270,954</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,643,841</u>	<u>\$ 5,273,160</u>	<u>\$ 7,750,271</u>	<u>\$ 18,667,272</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, 2022

RECONCILIATION TO THE STATEMENT OF NET ASSETS

<i>Total fund balances</i>	\$ 18,270,954
Capital assets are not financial resources and are therefore not reported in the governmental funds:	
Cost	1,506,073
Accumulated depreciation	(1,172,006)
	334,067
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.	
	3,168,713
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	7,138,995
Deferred inflows of resources	(8,144,868)
Net OPEB asset	104,699
Net OPEB liability	(386,652)
Net pension liability - PERS	(10,097,052)
	(11,384,878)
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 absence payable	(513,767)
	(513,767)
<i>Net Assets of Governmental Activities</i>	\$ 9,875,089

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	<u>General</u>	<u>Community Development Fund</u>	<u>Senior and Disability Services Fund</u>	<u>Totals Governmental Funds</u>
REVENUES				
Contract revenues	\$ -	\$ 2,300,717	\$ 1,198,560	\$ 3,499,277
Dues revenue	15,418	112,785	202,001	330,204
Fees revenue	2,601,301	10,375	238,589	2,850,265
Investment earnings	91,129	17,204	16	108,349
Events, sponsorships, donations	-	11,215,562	173,754	11,389,316
Grants	-	-	17,723,354	17,723,354
Miscellaneous revenue	4,732	262	10	5,004
<i>Total Revenues</i>	<u>2,712,580</u>	<u>13,656,905</u>	<u>19,536,284</u>	<u>35,905,769</u>
EXPENDITURES				
Current				
Administration	2,441,028	-	-	2,441,028
Community development	-	11,232,533	-	11,232,533
Senior and disability services	-	-	18,431,893	18,431,893
<i>Total Expenditures</i>	<u>2,441,028</u>	<u>11,232,533</u>	<u>18,431,893</u>	<u>32,105,454</u>
REVENUES OVER (UNDER) EXPENDITURES	271,552	2,424,372	1,104,391	3,800,315
OTHER FINANCING SOURCES (USES)				
Transfers in	3,396,242	-	30,000	3,426,242
Transfers out	(20,000)	(417,080)	(2,234,162)	(2,671,242)
<i>Total Other Financing Sources (Uses)</i>	<u>3,376,242</u>	<u>(417,080)</u>	<u>(2,204,162)</u>	<u>755,000</u>
NET CHANGE IN FUND BALANCES	3,647,794	2,007,292	(1,099,771)	4,555,315
FUND BALANCES, Beginning of year	<u>1,964,442</u>	<u>3,051,721</u>	<u>8,699,476</u>	<u>13,715,639</u>
FUND BALANCES, End of year	<u>\$ 5,612,236</u>	<u>\$ 5,059,013</u>	<u>\$ 7,599,705</u>	<u>\$ 18,270,954</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, 2022

Net change in fund balances \$ 4,555,315

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	160,416	
Depreciation expense recorded in the current year	(51,915)	108,501

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	536,592	
Total OPEB liability and related deferrals	(17,050)	519,542

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. 33,559

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 (612,390)

Change in net assets of governmental activities. \$ 4,604,527

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	Loan Fund	Internal Service Fund
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,445,952	\$ 1,584,283
Accounts receivable	13,203	1,440
Prepaid items	-	3,104
Loans receivable, current portion, net	302,089	-
<i>Total current assets</i>	<u>3,761,244</u>	<u>1,588,827</u>
Noncurrent assets		
Capital assets not being depreciated	-	253,140
Capital assets, net of accumulated depreciation	-	1,341,003
Loans receivable, less current portion, net	1,404,693	-
<i>Total noncurrent assets</i>	<u>1,404,693</u>	<u>1,594,143</u>
<i>Total assets</i>	<u>5,165,937</u>	<u>3,182,970</u>
LIABILITIES		
Current liabilities		
Accounts payable	26	8,427
Other liabilities	388,041	2,925
Compensated absences	-	2,905
Notes payable, current portion	265,423	-
<i>Total current liabilities</i>	<u>653,490</u>	<u>14,257</u>
Noncurrent liabilities		
Note payable, less current portion	855,720	-
<i>Total noncurrent liabilities</i>	<u>855,720</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	-	1,594,143
Unrestricted	3,656,727	1,574,570
<i>Total net position</i>	<u>\$ 3,656,727</u>	<u>\$ 3,168,713</u>

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, 2022

	<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>
OPERATING REVENUES		
Interest received on loans	\$ 129,188	\$ -
Rent revenue	-	711,966
Contract revenue	143,679	-
Grant revenue	386,062	-
Fee revenue	15,746	36,978
	<hr/>	<hr/>
<i>Total operating revenues</i>	674,675	748,944
	<hr/>	<hr/>
OPERATING EXPENSES		
Personnel services	182,885	139,636
Materials and services	139,990	344,743
Depreciation	-	119,981
	<hr/>	<hr/>
<i>Total operating expenses</i>	322,875	604,360
	<hr/>	<hr/>
<i>Operating income (loss)</i>	351,800	144,584
	<hr/>	<hr/>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous income	175	600
Interest expense	(10,747)	(2,574)
Transfers out	-	(755,000)
	<hr/>	<hr/>
<i>Total nonoperating revenues (expenses)</i>	(10,572)	(756,974)
	<hr/>	<hr/>
NET CHANGE IN FUND NET POSITION	341,228	(612,390)
	<hr/>	<hr/>
FUND NET POSITION - beginning of year	3,315,499	3,781,103
	<hr/>	<hr/>
FUND NET POSITION - end of year	\$ 3,656,727	\$ 3,168,713
	<hr/> <hr/>	<hr/> <hr/>

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, 2022

	<i>Business-Type Activities</i>	<i>Governmental Activities</i>
	<i>Enterprise Fund</i>	<i>Internal Service Fund</i>
<i>Cash flows from operating activities</i>		
Receipts from customers and users	\$ 713,687	\$ 711,726
Receipts from interfund services provided	-	36,978
Payments to suppliers	(140,549)	(346,100)
Payments to employees	(404,420)	(139,710)
	<u>168,718</u>	<u>262,894</u>
<i>Net cash provided (used) by operating activities</i>		
<i>Cash flows from noncapital financing activities</i>		
Miscellaneous income	175	600
Principal payments on long-term debt	(200,645)	-
Interest payments on long-term debt	(10,747)	-
	<u>(211,217)</u>	<u>600</u>
<i>Net cash provided (used) by noncapital financing activities</i>		
<i>Cash flows from capital financing activities</i>		
Purchase of capital assets	-	(81,482)
Transfers to other funds	-	(755,000)
Principal payments on long-term debt	-	(43,338)
Interest payments on long-term debt	-	(2,574)
	<u>-</u>	<u>(882,394)</u>
<i>Net cash provided (used) by capital financing activities</i>		
<i>Cash flows from investing activities</i>		
Principal disbursed/collected on long-term notes receivable	109,762	-
	<u>109,762</u>	<u>-</u>
<i>Net increase (decrease) in cash and cash equivalents</i>		
	<u>67,263</u>	<u>(618,900)</u>
Cash and cash equivalents - beginning	<u>3,378,689</u>	<u>2,203,183</u>
Cash and cash equivalents - ending	<u>\$ 3,445,952</u>	<u>\$ 1,584,283</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, 2022

	<i>Business-Type Activities</i>	<i>Governmental Activities</i>
	<i>Enterprise Fund</i>	<i>Internal Service Fund</i>
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</i>		
Operating income (loss)	\$ 351,800	\$ 144,584
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	-	119,981
Allowance for uncollectible receivables	(4,500)	-
(Increase) decrease in:		
Accounts and other receivables	43,512	(240)
Prepaid items	-	17,250
Increase (decrease) in:		
Accounts payable	(559)	(18,607)
Compensated absences	(12,720)	(74)
Other liabilities	(208,815)	-
	<u>\$ 168,718</u>	<u>\$ 262,894</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 168,718</u>	<u>\$ 262,894</u>

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Oregon Cascades West Council of Governments new, 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.

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:

Assets	Years
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)

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 position 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 position 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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

CASH AND INVESTMENTS

Cash and investments are comprised of the following at June 30, 2022:

	<u>Carrying Value</u>	<u>Fair Value</u>
Cash		
Deposits with financial institutions	\$ 2,751,592	\$ 2,751,592
Investments		
Local Government Investment Pool	17,810,983	17,810,983
	<u>\$ 20,562,575</u>	<u>\$ 20,562,575</u>

Cash and investments by fund:

Governmental activities	
General Fund	\$ 5,578,678
Community Development Fund	4,486,042
Senior and Disability Services Fund	5,467,620
Internal Service Fund	1,584,283
Total governmental activities	<u>17,116,623</u>
Business-type activities	
Loan Fund	3,445,952
Total cash and unrestricted investments	<u>\$ 20,562,575</u>

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 \$1,798,173 and the bank balance was \$2,120,602. 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.

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2022

CASH AND INVESTMENTS (Continued)

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 Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR 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, 2022.

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.

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, 2021, \$1,618,569 of the Council's bank balances were collateralized under the Public Funds Collateralization Program.

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

CASH AND INVESTMENTS (Continued)

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.

Custodial Risk – Investments (Continued)

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.

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, 2022, 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, 2022 consisted of:

Loan Type	
Economic Development Agency Revolving Loan Fund	\$ 484,704
Rural Micro Assistance Program	29,097
Rural Development Fund Rounds 1-3	561,560
Rural Development Fund Round 4	1,625
Lincoln County Revolving Loan Fund	27,978
Business Investment Fund	273,787
Economic Development Agency - CARES	464,019
Sub-total	1,842,770
Less allowance for doubtful accounts	(292,200)
Total	1,550,570
Loans in liquidation status	156,212
Total	\$ 1,706,782

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

LOANS RECEIVABLE (Continued)

At June 30, 2022, the Council had a total recorded investment in loans classified as “in liquidation” of \$156,212. 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.

CAPITAL ASSETS

The changes in the capital assets for governmental activities for the year ended June 30, 2022 are as follows:

	<i>Balances July 1, 2021</i>	<i>Additions</i>	<i>Retirements</i>	<i>Balances June 30, 2022</i>
Nondepreciable				
Land	\$ 253,140	\$ -	\$ -	\$ 253,140
Depreciable				
Machinery and equipment	2,208,071	160,416	-	2,368,487
Buildings and improvements	3,547,232	81,482	-	3,628,714
<i>Total Depreciable</i>	5,755,303	241,898	-	5,997,201
Accumulated Depreciation				
Machinery and equipment	(2,199,605)	(51,915)	-	(2,251,520)
Buildings and improvements	(1,950,628)	(119,981)	-	(2,070,609)
<i>Total Accumulated Depreciation</i>	(4,150,233)	(171,896)	-	(4,322,129)
Depreciable capital assets, net	1,605,070	-	-	1,675,072
Total capital assets, net	<u>\$ 1,858,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,928,212</u>

Depreciation expense for the year was allocated as follows:

General government	\$ 32,979
Unallocated depreciation expense	138,917
	<u>\$ 171,896</u>

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

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	\$ 7,070,960	\$ 8,051,884
OPEB asset - RHIA	29,476	29,433
OPEB liability - Medical benefit	38,559	63,551
	<u> </u>	<u> </u>
Total	<u>\$ 7,138,995</u>	<u>\$ 8,144,868</u>

COMPENSATED ABSENCES

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

	<u><i>Balances July 1, 2021</i></u>	<u><i>Current Year Change</i></u>	<u><i>Balances June 30, 2022</i></u>
Government activities			
Net compensated absences	\$ 569,350	\$ (52,677)	\$ 516,673
	<u> </u>	<u> </u>	<u> </u>
Business-type activities			
Net compensated absences	\$ 8,874	\$ (8,874)	\$ -
	<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, 2021</i></u>	<u><i>Issued</i></u>	<u><i>Matured/ Redeemed During Year</i></u>	<u><i>Outstanding June 30, 2022</i></u>	<u><i>Due within One year</i></u>
Governmental activities							
Building note payable	5.95%	\$ 650,000	\$ 43,338	\$ -	\$ (43,338)	\$ -	\$ -
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Business-type activities							
Loans payable							
Revolving Fund #1	1%	\$ 1,500,000	\$ 246,700	\$ -	\$ (61,199)	\$ 185,501	\$ 61,811
Revolving Fund #2	1%	1,500,000	308,133	-	-	308,133	121,788
Revolving Fund #3	1%	1,000,000	284,971	-	(39,599)	245,372	39,995
Revolving Fund #4	1%	950,000	337,291	-	(36,589)	300,702	37,329
RMAP Fund	2%	95,653	85,866	-	(4,431)	81,435	4,500
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total business-type activities		<u>\$ 5,045,653</u>	<u>\$ 1,262,961</u>	<u>\$ -</u>	<u>\$ (141,818)</u>	<u>\$ 1,121,143</u>	<u>\$ 265,423</u>

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

LONG-TERM DEBT (Continued)

Governmental Activities Note Payable

The building note payable was signed on May 21, 2001. Proceeds from the note were used to purchase land and buildings. Payments are due monthly in the amount of \$6,100 through June 1, 2011, and \$6,450 thereafter. The Internal Service Fund has traditionally been used to liquidate long-term debt related to the note.

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>
2023	\$ 265,423	\$ 11,494	\$ 276,917
2024	206,936	9,390	216,326
2025	207,268	8,216	215,484
2026	146,576	5,414	151,990
2027	85,364	3,612	88,976
2028-2032	177,642	6,939	184,581
2033-2037	28,500	2,490	30,990
2038-2039	3,434	2,764	6,198
	<u>\$ 1,121,143</u>	<u>\$ 50,319</u>	<u>\$ 1,171,462</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.

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:

Tier One/Tier Two Retirement Benefit (Continued)

- 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.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

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.

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.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

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, 2018 actuarial valuation based on a percentage of payroll, first became effective July 1, 2019. 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 \$2,029,276. 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, 2022, the Council reported a liability of \$10,097,052 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to June 30, 2021. 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, 2021, the Council's proportion was 0.00738%, which increased 0.00872% from its proportion measured as of June 30, 2020.

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

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

For the year ended June 30, 2022, the Council's recognized pension expense (income) of (\$536,592). At June 30, 2022, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 945,150	\$ -
Changes of assumptions	2,527,596	26,573
Net difference between projected and actual earnings on investments	-	7,474,770
Changes in proportionate share	1,564,084	321,774
Differences between employer contributions and proportionate share of contributions	4,854	228,767
Contributions subsequent to measurement date	2,029,276	-
	<u> </u>	<u> </u>
Total	<u>\$ 7,070,960</u>	<u>\$ 8,051,884</u>

Deferred outflows of resources related to pensions of \$2,029,276 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</i> <i>Ending</i> <u><i>June 30,</i></u>	
2023	\$ (573,766)
2024	(523,189)
2025	(741,191)
2026	(1,511,037)
2027	338,983
	<u> </u>
Total	<u>\$ (3,010,200)</u>

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Actuarial Methods and Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial methods and assumptions:

Valuation Date	December 31, 2019
Measurement date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 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 2018 experience study.

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

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 July 2015 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.

<u>Asset Class</u>	<u>Target</u>	<u>Compound Annual Return (Geometric)</u>
Global Equity	30.62 %	5.85 %
Private Equity	25.50	7.71
Core Fixed Income	23.75	2.73
Real Estate	12.25	5.66
Master Limited Partnerships	0.75	5.71
Infrastructure	1.50	6.26
Commodities	0.63	3.10
Hedge Fund of Funds - Multistrategy	1.25	5.11
Hedge Fund Equity - Hedge	0.63	5.31
Hedge Fund - Macro	5.62	5.06
US Cash	(2.50)	1.76
Assumed Inflation - Mean		2.40

Discount Rate

The discount rate used to measure the total pension liability was 7.20 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.

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>Current Discount Rate</u>	<u>1% Increase</u>
Proportionate share of the net pension liability	\$ 19,828,196	\$ 10,097,052	\$ 1,955,618

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, 2022

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 OPERF 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 \$485, respectively, which equaled the required contributions each year.

At June 30, 2022, the Council's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

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.

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

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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.

Contributions

Employer contributions for the year ended June 30, 2022 were \$485.

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, 2021. That independently audited report and can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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, 2019
Measurement date	June 30, 2021
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 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.

POSTEMPLOYMENT 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 on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2019 was 7.20. 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 July 2017 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: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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, 2022, the Council reported an asset of \$104,699 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2021, 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, 2022

POSTEMPLOYMENT 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, 2019, the Council’s proportion was 0.03048874%. For the year ended June 30, 2022, the Council recognized OPEB expense of \$2,725. At June 30, 2022, 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	\$ -	\$ 2,913
Changes of assumptions	2,060	1,558
Net difference between projected and actual earnings on investments	-	24,882
Changes in proportionate share	26,931	80
Contributions subsequent to the MD	485	-
	<hr/>	<hr/>
Net deferred outflow/(inflow) of resources	<u>\$ 29,476</u>	<u>\$ 29,433</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, 2021 measurement period is 3.1 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>	
2023	\$ 11,240
2024	1,859
2025	(5,681)
2026	(7,860)
	<hr/>
Total	<u>\$ (442)</u>

POSTEMPLOYMENT 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)	\$ (92,590)	\$ (104,699)	\$ (115,042)

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.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS *(Continued)*

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.

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 151 active members and 4 retired participants in the Medical Benefit plan. The average age of participants is 44.3 and 63.0, 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, 2020 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, 2020
Measurement date	June 30, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Interest discount	2.16 percent discount rate assumption
General inflation	2.50 percent per year
Salary scale	3.50 percent per year

Election and lapse rates: 55% 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, 2020.

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.

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

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

For the period July 1, 2020 through June 30, 2021, current medical premiums due for retirees and their spouses were modeled using an average monthly premium of \$633 per retiree per month, and \$760 per spouse per month. Dental and vision premiums were modeled using average monthly premiums of \$57 per retiree and \$56 per spouse.

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.

	<u>Total OPEB Liability</u>
Total OPEB Liability at June 30, 2021	\$ 359,934
Changes for the year:	
Service cost	48,391
Interest on total OPEB liability	8,672
Effect on economic/demographic gains or losses	-
Effect of assumptions changes or inputs	1,720
Benefit payments	(32,065)
	<u> </u>
Balance as of June 30, 2022	<u><u>\$ 386,652</u></u>

At June 30, 2022, the Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,532	\$ 46,925
Changes of assumptions	7,807	16,626
Benefit payments	20,220	-
	<u> </u>	<u> </u>
Net deferred outflow/(inflow) of resources	<u><u>\$ 38,559</u></u>	<u><u>\$ 63,551</u></u>

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

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, 2022.

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</i> <i>June 30,</i>		
2023	\$	(22,518)
2024		(19,056)
2025		(7,523)
2026		2,714
2027		1,041
Thereafter		130
		<hr/>
Total	\$	<u>(45,212)</u>

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 3.87%, 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>(2.50%)</i>	<i>Current</i> <i>Discount Rate</i> <i>(3.50%)</i>	<i>1% Increase</i> <i>(4.50%)</i>
Total OPEB liability	\$ 419,920	\$ 386,652	\$ 355,547

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</i> <i>Rate</i>	<i>1% Increase</i>
Total OPEB liability	\$ 336,180	\$ 386,652	\$ 448,475

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.

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.

REQUIRED SUPPLEMENTARY INFORMATION

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
PERS SCHEDULES
YEAR ENDED JUNE 30, 2022

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
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
2022	\$ 2,029,276	\$ 2,029,276	\$ -	\$ 9,858,193	21%
2021	1,792,021	1,792,021	-	9,267,835	19%
2020	1,550,260	1,550,260	-	8,222,050	19%
2019	1,532,604	1,532,604	-	8,514,467	18%
2018	1,385,369	1,385,369	-	7,669,931	18%
2017	1,247,348	1,247,348	-	6,912,484	18%
2016	854,162	854,162	-	6,041,438	14%
2015	746,570	746,570	-	5,360,714	14%

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

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

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

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY

Year Ended June 30,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2022	0.0304887%	\$ (104,699)	\$ 9,858,193	-1%	184%
2021	0.0441085%	(89,876)	9,267,835	-1%	150%
2020	0.0652855%	(126,155)	6,471,936	-2%	144%
2019	0.0652855%	(69,391)	6,937,766	-1%	124%
2018	0.0644874%	(26,913)	7,228,670	0%	109%

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
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, 2022

Changes in Total OPEB Liability and Related Ratios

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

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, 2022

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 65,000	\$ 40,000	\$ -	\$ (40,000)
Dues revenue	15,738	15,738	15,418	(320)
Fees revenue	2,607,114	2,607,114	2,601,301	(5,813)
Investment earnings	101,756	91,756	91,129	(627)
Events, sponsorships, donations	20,000	20,000	-	(20,000)
Miscellaneous	-	-	4,732	4,732
<i>Total Revenues</i>	2,809,608	2,774,608	2,712,580	(62,028)
EXPENDITURES				
Personnel services	1,981,059	1,879,795	1,734,634	145,161
Materials and services	835,024	1,032,494	706,394	326,100
Contingency	68,465	68,465	-	68,465
<i>Total Expenditures</i>	2,884,548	2,980,754	2,441,028	539,726
REVENUES OVER (UNDER) EXPENDITURES	(74,940)	(206,146)	271,552	477,698
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,396,242	3,396,242	-
Transfers out	-	(20,000)	(20,000)	-
NET CHANGE IN FUND BALANCE	(74,940)	3,170,096	3,647,794	477,698
FUND BALANCE, Beginning of year	74,940	452,710	1,964,442	1,511,732
FUND BALANCE, End of year	\$ -	\$ 3,622,806	\$ 5,612,236	\$ 1,989,430

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, 2022

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 2,285,681	\$ 2,202,181	\$ 2,300,717	\$ 98,536
Dues revenue	112,741	112,741	112,785	44
Fees revenue	-	-	10,375	10,375
Investment earnings	5,000	8,500	17,204	8,704
Events, sponsorships, donations	10,774,535	11,455,301	11,215,562	(239,739)
Miscellaneous	-	-	262	262
<i>Total Revenues</i>	<u>13,177,957</u>	<u>13,778,723</u>	<u>13,656,905</u>	<u>(121,818)</u>
EXPENDITURES				
Personnel services	2,434,038	2,322,993	1,976,119	346,874
Materials and services	10,854,838	11,092,402	9,256,414	1,835,988
Contingency	3,029,517	2,939,297	-	2,939,297
<i>Total Expenditures</i>	<u>16,318,393</u>	<u>16,354,692</u>	<u>11,232,533</u>	<u>5,122,159</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,140,436)</u>	<u>(2,575,969)</u>	<u>2,424,372</u>	<u>5,000,341</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(417,080)	(417,080)	-
NET CHANGE IN FUND BALANCE	<u>(3,140,436)</u>	<u>(2,993,049)</u>	<u>2,007,292</u>	<u>5,000,341</u>
FUND BALANCE, Beginning of year	<u>3,140,436</u>	<u>2,993,049</u>	<u>3,051,721</u>	<u>58,672</u>
FUND BALANCE, End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,059,013</u>	<u>\$ 5,059,013</u>

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, 2022

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>		
REVENUES				
Contract revenue	\$ 1,295,063	\$ 1,362,883	\$ 1,198,560	\$ (164,323)
Dues revenue	202,027	202,027	202,001	(26)
Fees revenue	192,000	192,000	238,589	46,589
Investment earnings	-	-	16	16
Events, sponsorships, donations	250,500	250,500	173,754	(76,746)
Grants	16,369,984	17,764,095	17,723,354	(40,741)
Miscellaneous	-	-	10	10
<i>Total Revenues</i>	18,309,574	19,771,505	19,536,284	(235,221)
EXPENDITURES				
Personnel services	15,005,715	15,205,878	12,677,836	2,528,042
Materials and services	5,796,904	6,045,857	5,754,057	291,800
Contingency	2,730,479	4,402,118	-	4,402,118
<i>Total Expenditures</i>	23,533,098	25,653,853	18,431,893	7,221,960
REVENUES OVER (UNDER) EXPENDITURES	(5,223,524)	(5,882,348)	1,104,391	6,986,739
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	30,000	20,000
Transfers out	(35,000)	(1,880,541)	(2,234,162)	(353,621)
<i>Total Other Financing Sources (Uses)</i>	(25,000)	(1,870,541)	(2,204,162)	(333,621)
NET CHANGE IN FUND BALANCE	(5,248,524)	(7,752,889)	(1,099,771)	6,653,118
FUND BALANCE, Beginning of year	8,853,858	8,392,497	8,699,476	306,979
FUND BALANCE, End of year	\$ 3,605,334	\$ 639,608	\$ 7,599,705	\$ 6,960,097

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, 2022

	<i>Original and Final Budget</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Actual</i>		
			<i>Budget Basis</i>	<i>GAAP Adjustments Basis</i>	
REVENUES					
Contract revenue	\$ 201,872	\$ (58,193)	\$ 143,679	\$ -	\$ 143,679
Fees revenue	12,000	3,746	15,746	-	15,746
Earnings on loan repayments	175,000	(45,812)	129,188	-	129,188
Grant revenue	41,500	344,562	386,062	-	386,062
Miscellaneous	-	175	175	-	175
<i>Total Revenues</i>	430,372	244,478	674,850	-	674,850
EXPENDITURES					
Current					
Personnel services	239,550	43,945	195,605	(12,720)	182,885
Materials and services	202,604	62,614	139,990	-	139,990
Debt service	16,000	(136,566)	152,566	(141,819)	10,747
Contingency	2,241	2,241	-	-	-
<i>Total Expenditures</i>	460,395	(27,766)	488,161	(154,539)	333,622
NET CHANGE IN FUND BALANCE	(30,023)	216,712	186,689	154,539	341,228
FUND BALANCE, Beginning of year	600,079	2,728,139	3,328,218	(12,719)	3,315,499
FUND BALANCE, End of year	\$ 570,056	\$ 2,944,851	\$ 3,514,907	\$ 141,820	\$ 3,656,727

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, 2022

	<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>Basis</u>
REVENUES					
Fee revenue	\$ 65,000	\$ (28,022)	\$ 36,978	\$ -	\$ 36,978
Rent revenue	711,153	813	711,966	-	711,966
Grants	10,000	(10,000)	-	-	-
Miscellaneous revenue	-	600	600	-	600
<i>Total Revenues</i>	<u>786,153</u>	<u>(36,609)</u>	<u>749,544</u>	<u>-</u>	<u>749,544</u>
EXPENDITURES					
Current					
Personnel services	193,776	54,065	139,711	(75)	139,636
Materials and services	512,078	158,117	353,961	(9,218)	344,743
Capital outlay	57,393	(14,871)	72,264	(72,264)	-
Debt service	48,490	2,578	45,912	(43,338)	2,574
Depreciation	-	-	-	119,981	119,981
Contingency	1,856,270	1,856,270	-	-	-
<i>Total Expenditures</i>	<u>2,668,007</u>	<u>2,056,159</u>	<u>611,848</u>	<u>(4,914)</u>	<u>606,934</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,881,854)	2,019,550	137,696	4,914	142,610
OTHER FINANCING SOURCES (USES)					
Transfers out	(755,000)	-	(755,000)	-	(755,000)
NET CHANGE IN FUND BALANCE	(2,636,854)	2,019,550	(617,304)	4,914	(612,390)
FUND BALANCE, Beginning of year	2,777,031	(582,254)	2,194,777	1,586,326	3,781,103
FUND BALANCE, End of year	<u>\$ 140,177</u>	<u>\$ 1,437,296</u>	<u>\$ 1,577,473</u>	<u>\$ 1,591,240</u>	<u>\$ 3,168,713</u>

OTHER FINANCIAL SCHEDULES

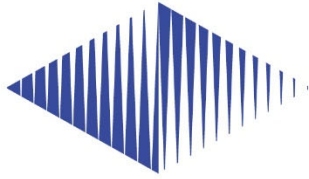
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF NET POSITION
JUNE 30, 2022

	<i>Lending Operations</i>	<i>Linn Benton RLF</i>	<i>Business Investment</i>	<i>Rural Development 1-3</i>	<i>Rural Development 4</i>	<i>Revolving Loan</i>	<i>RMAP Loan</i>	<i>Lincoln County Revolving Loan</i>	<i>Totals</i>
ASSETS									
Current assets									
Cash and cash equivalents	\$ 753,812	\$ 88,040	\$ 331,245	\$ 1,041,933	\$ 214,257	\$ 514,528	\$ 75,020	\$ 425,928	\$ 3,444,763
Accounts receivable	13,203	-	-	-	-	-	-	-	13,203
Loans receivable, net	-	(3)	229,787	461,560	107,837	872,525	29,097	5,978	1,706,781
<i>Total assets</i>	<u>767,015</u>	<u>88,037</u>	<u>561,032</u>	<u>1,503,493</u>	<u>322,094</u>	<u>1,387,053</u>	<u>104,117</u>	<u>431,906</u>	<u>5,164,747</u>
LIABILITIES									
Current liabilities									
Accounts payable	28	-	-	-	-	-	-	-	28
Other liabilities	389,938	-	-	-	-	-	-	-	389,938
Compensated absences	348	-	-	-	-	-	-	-	348
Loans payable	-	-	-	739,007	300,701	-	81,435	-	1,121,143
<i>Total liabilities</i>	<u>390,314</u>	<u>-</u>	<u>-</u>	<u>739,007</u>	<u>300,701</u>	<u>-</u>	<u>81,435</u>	<u>-</u>	<u>1,511,457</u>
NET POSITION									
Unrestricted	\$ 376,701	\$ 88,037	\$ 561,032	\$ 764,486	\$ 21,393	\$ 1,387,053	\$ 22,682	\$ 431,906	\$ 3,653,290

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, 2022

	<i>Rural Development 1-3</i>	<i>Rural Development 4</i>	<i>Totals</i>
REVENUES			
Loan interest	\$ 57,215	\$ 17,640	\$ 74,855
Bank interest	1,047	308	1,355
Loan packaging fees	1,164	364	1,528
<i>Total revenue</i>	<u>59,426</u>	<u>18,312</u>	<u>77,738</u>
EXPENDITURES			
Interest payment	10,011	3,734	13,745
Administration expense	37,200	11,846	49,046
<i>Total expenses</i>	<u>47,211</u>	<u>15,580</u>	<u>62,791</u>
Change in Net Position	12,215	2,732	14,947
Total net position - beginning	<u>750,784</u>	<u>13,255</u>	<u>764,039</u>
Total net position - ending	<u>\$ 762,999</u>	<u>\$ 15,987</u>	<u>\$ 778,986</u>

COMPLIANCE SECTION



GROVE, MUELLER & SWANK, P.C.

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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, 2022 and have issued our report thereon dated March 31, 2023.

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.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 

Ryan T. Pasquarella, A Shareholder
March 31, 2023

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

<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	\$ 1,945,955
Intermediary Relending Program 4 (see notes to SEFA)	10.767	N/A	576,968
RMP Grant - Microloan Revolving Loan	10.767	N/A	196,742
<i>Total Economic Development Cluster</i>			2,719,665
<i>Total U.S. Department of Agriculture</i>			2,719,665
U. S. Department of Commerce, Economic Development Administration			
Direct Programs:			
Economic Development Administration (CWEDD)	11.302	N/A	112,500
<i>Economic Development Cluster</i>			
Economic Development Administration - CARES	11.307	N/A	190,871
Economic Development Administration - RLF	11.307	N/A	714,410
<i>Total U.S. Department of Commerce</i>			1,017,781
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	94,998
CWACT/ODOT #33886	20.205	32904	64,597
CAMPO-ODOT #34912 UPWP	20.205	32904	194,663
AAMPO-ODOT #34911 UPWP	20.205	32904	241,687
Bikeshare System Planning #34893	20.205	32904	22,668
Coordinated Public Transit LBL Counties #35134	20.515	32904	19,321
<i>Total Highway Planning and Construction Cluster</i>			637,934
<i>Total U.S. Department of Transportation</i>			637,934
U. S. Environmental Protection Agency			
Direct Funding			
EPA/Brownsfields	66.818	N/A	167,207
<i>Total U.S. Environmental Protection Agency</i>			167,207
Oregon Department of Consumer and Business Services (OHIM)			
SHIBA/SHIP Award (RSVP)	93.324	N/A	18,000
SHIBA/MIPPA	93.071	N/A	7,725
SMP (RSVP)	93.048	N/A	10,000
<i>Total Oregon Department of Consumer and Business Services</i>			35,725

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, 2022

<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	\$ 151,428
CNCS/Foster Grandparent Program	94.011	N/A	147,586
CNCS/Senior Companion Program	94.016	N/A	102,982
<i>Total Corporation for National and Community Service</i>			401,996
Oregon Department of Human Services (DHS)			
Options Counseling/No Wrong Door	93.778	N/A	51,019
Change Leader - Implementation of Oregon ONE system	93.778	N/A	138,485
STEPS/ERC	93.778	N/A	106,328
<i>Total Oregon Department of Human Services</i>			295,832
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	304,462
Title III-C-1. Nutrition Services, Congregate Meals	93.045	85090	396,219
Title III-C-2, Nutrition Services, Home Meals	93.045	85090	137,279
Title III-D, Preventative Health Services	93.043	85090	14,940
Title III-E, National Family Caregiver Support Program	93.052	85090	144,102
Title VII-B, Elder Abuse Prevention	93.041	85090	350
USDA - NSIP	93.053	85090	102,955
COVID-19 FFCRA III-C-1 & C-2	93.045	85090	169,401
COVID-19 CARES Title III	93.045	85090	51,345
<i>Total Aging Cluster</i>			1,321,053
<i>Total U. S. Department of Health and Human Services</i>			1,321,053
Emergency Food and Shelter Program (EFSP)			
EFSP CARES, FEMA	97.024	Unknown	6,550
EFSP Phase 37, FEMA	97.024	Unknown	3,500
EFSP Phase 38 - FEMA	97.024	Unknown	6,000
<i>Total Emergency Food and Shelter Program</i>			16,050
Total Federal Expenditures			\$ 6,613,243

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, 2022

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, 2022. 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, 2021 balances		839,805
+ Interest earned during the year		34,986
+ Cash balance in IRP at 06/30/2022		1,041,933
+ Administrative expenses of IRP		29,232
		<hr/>
Total federal awards expended - Intermediary Relending Program 1-3	\$	1,945,956
		<hr/> <hr/>

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, 2021 balances		337,290
+ Interest earned during the year		16,974
+ Cash balance in IRP at 06/30/2022		214,257
+ Administrative expenses of IRP		8,447
		<hr/>
Total federal awards expended - Intermediary Relending Program 4	\$	576,968
		<hr/> <hr/>

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 YEAR ENDED JUNE 30, 2022

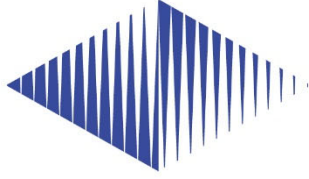
LOAN PROGRAMS (Continued)

RMAP (Rural Microloan Revolving Fund)

Value of new federal loans received during the fiscal year	\$ 34,000
Balance of loans from prior years for which the Federal Government imposes continuing compliance requirements - July 1, 2021 balances	85,866
+ Interest earned during the year	1,857
+ Cash balance in RMAP at 06/30/2022	75,020
+ Administrative expenses of RMAP	-
	<hr/>
Total federal awards expended - RMAP	<u>\$ 196,743</u>

Economic Adjustment Assistance

RLF loan outstanding at 7/1/2021	\$ 591,618
+ Cash balance in RLF at 06/30/2022	489,252
+ Administrative expenses paid from RLF income during 06/30/22	27,258
+ Unpaid principal of all loans written off during current year	-
	<hr/>
Total	1,108,128
x Federal share of the RLF	0.6447
	<hr/>
Total Federal Awards Expenses	<u>\$ 714,410</u>



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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, 2022, 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 31, 2023.

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.

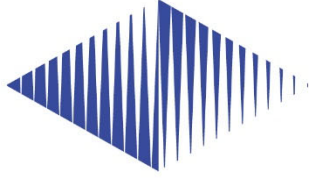
Report on Compliance and Other Matters

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.

Grove, Mueller & Swank, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
March 31, 2023



GROVE, MUELLER & SWANK, P.C.

Certified Public Accountants and Consultants

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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, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements. We issued our report thereon dated March 31, 2023, 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.

Grove, Mueller & Swank, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
March 31, 2023

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

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:

Assistance Listing Numbers

Name of Federal Program or Cluster

10.767

Intermediary Relending Program/RMAP

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

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, 2022

FINANCIAL STATEMENT FINDINGS

2020-001 – Prepaid balance was overstated in financials prepared by client.

Condition: Year end balances for prepaid expenses were misstated due to lack of reconciliation and review of subsequent transactions when the financial close was performed.

Effect: Expenses were understated by \$59,407 in balances presented for audit by client.

Status: No such misstatement was identified in the current year.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

GENERAL FUND RESOURCES - FY 2024-2025

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Vision Account #	Account #	ADMINISTRATION PROGRAM RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
1,444,203	1,970,953	1,970,953	010-300	01-30-100	BEGINNING FUND BALANCE	1,970,953		
				01-30-103	PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED			
817,818	462,408	1,347,460	010-412	01-30-104	TRANSFERS FROM STREET, TRANSIENT, URBAN RENEWAL & ENTERPRISE FUNDS	250,000	-	-
	462,408	244,186			HARBOR FUND			
		123,076			STREET FUND			
		349,888			SEWER FUND			
		380,310			WATER FUND			
		250,000			TRANSIENT ROOM TAX FUND	250,000		
159,013	78,700	188,600	010-402	01-31-100	FRANCHISE FEES	-	-	-
		3,200			CENTURYTEL OF OREGON			
		81,000			CENTRAL LINCOLN PUD			
		5,900			LS NETWORKS			
		39,500			NW NATURAL			
		22,500			NORTH LINCOLN SANITARY SERVICE			
		36,500			WAVEDIVISION			
6,687	9,800	15,000	010-406	01-32-100	LAND USE/PERMIT FEES	15,000		
		2,500	010-480	01-32-200	GRANT	2,500		
		100	010-495	01-32-300	LIQUOR LICENSES	100		
31,608	28,000	30,000	010-401	01-33-100	BUSINESS LICENSE	35,000		
1,036	1,100	1,100	010-404	01-33-200	CIGARETTE TAXES	1,000		
40,112	21,700	43,000	010-407	01-33-300	MARIJUANA TAX			
23,213	23,700	26,500	010-403	01-33-400	LIQUOR TAXES	26,500		
22,178	16,500	28,000	010-405	01-34-100	STATE REVENUE SHARING	28,000		
18,812		17,000	010-400	01-38-100	INTEREST INCOME			
17		500	010-490	01-38-900	MISCELLANEOUS REVENUE	2,000		
		2,300	010-496	01-38-820	SAFETY INCENTIVE PROGRAM REIMBURSEMENT			
		1,300	010-497	01-38-830	NEAR SHORE ACTION TEAM			
2,564,698	2,612,861	3,674,313			TOTAL ADMINISTRATION PROGRAM RESOURCES	2,331,053	-	-

GENERAL FUND RESOURCES - FY 2024-2025

PARKS AND RECREATION PROGRAM RESOURCES									
218,836	405,173	500,000	060-408	01-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & URBAN RENEWAL	600,500	-	-	-
218,836	15,500	200,000			TRANSFER FROM GENERAL FUND	310,000			
	309,673	300,000			TRANSFER FROM TRANSIENT TAX	250,000			
	80,000				TRANSFER FROM URBAN RENEWAL	40,500			
275			060-400	01-31-305	INTEREST INCOME				
4,811		5,000	060-460	01-31-310	COMMUNITY HALL RENTAL FEES	7,700			
3,291	4,500	8,000	060-461	01-31-315	MEMORIAL PLAQUE SALES	6,000			
107	100	100	060-462	01-31-320	DONATIONS & GIFTS				
			060-490	01-31-325	MISCELLANEOUS				
			060-480	01-31-330	GRANTS				
227,320	409,773	513,100			TOTAL PARKS AND RECREATION PROGRAM RESOURCES	614,200	-	-	-

PARKS AND RECREATION SDC PROGRAM RESOURCES									
4,494	12,865	15,365		01-31-400	BEGINNING PARK SYSTEM DEVELOPMENT CHARGES (SDC) PROGRAM BALANCE	30,361			
					BEGINNING SDC-R BALANCE				
					BEGINNING SDC-I BALANCE				
8,371	2,500	10,000	060-453	01-31-450	PARK SYSTEM DEVELOPMENT CHARGES (SDC) FEES	17,500			
					PARK SDC-R FEES				
					PARK SDC-I FEES				
12,865	15,365	25,365			TOTAL PARKS AND RECREATION SDC PROGRAM RESOURCES	47,861	-	-	-

SALMON ENHANCEMENT PROGRAM RESOURCES									
		4,902	070-300	01-37-100	BEGINNING FUND BALANCE	4,062			
	4,902		070-395	01-37-104	TRANSFER FROM GENERAL	988			
		100	070-428	01-39-100	DONATIONS & CONTRIBUTIONS	100			
-	4,902	5,002			TOTAL SALMON ENHANCEMENT PROGRAM RESOURCES	5,150	-	-	-

12,865	15,365	25,365			RESTRICTED FUNDS (SDC'S)	47,861	-	-	-
2,792,018	3,027,536	4,192,415			AVAILABLE RESOURCES	2,950,403	-	-	-
2,804,883	3,042,901	4,217,780			TOTAL GENERAL FUND RESOURCES	2,998,264	-	-	-

GENERAL FUND ADMINISTRATION - EXPENDITURES - FY 2024-2025

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	ADMINISTRATION PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				PERSONNEL SERVICES			
	39,200	87,423	01-40-110	CITY ADMINISTRATOR/RECORDER	99,750		
	27,707	101,384	01-40-111	PUBLIC WORKS DIRECTOR	111,757		
			01-40-129	PUBLIC WORKS SUPERVISOR	72,992		
	29,348	65,465	01-40-112	DEPUTY CITY RECORDER	70,355		
	9,886	54,009	01-40-113	ACCOUNTING SPECIALIST	61,376		
			01-40-136	ADMINISTRATIVE ASSISTANT	51,324		
	4,740	43,166	01-40-114	UTILIY BILLING SPECIALIST/OFFICE ASSISTANT	60,190		
	5,481	59,896	01-40-115	HARBORMASTER	67,005		
	5,862	62,190	01-40-120	WASTEWATER TREATMENT PLANT OPERATOR 1	59,730		
		54,736	01-40-121	WASTEWATER TREATMENT PLANT OPERATOR 1	61,701		
		69,170	01-40-122	WATER PLANT OPERATOR 1	54,177		
	5,999	61,191	01-40-123	UTILITY WORKER 1	55,000		
		53,372	01-40-124	UTILITY WORKER 2	67,666		
	13,647	55,077	01-40-125	MAINTENANCE WORKER	50,275		
	23,489	41,645	01-40-126	MAINTENANCE WORKER	58,198		
		6,500	01-40-127	TEMPORARY/SEASONAL	40,000		
	2,000	29,500	01-40-128	OVERTIME	35,000		
	26,814	118,648	01-40-130	PAYROLL TAXES	120,074		
	46,301	206,206	01-40-131	PERS	208,932		
	55,000	260,000	01-40-132	MEDICAL INSURANCE	208,500		
	9,928	27,022	01-40-133	DISABILITY INSURANCE AND WORKERS COMP	9,840		
			01-40-134	SUPPLEMENTAL MEDICAL INSURANCE - HSA EMPLOYEE CONTRIBUTION			
	200	600	01-40-135	LIFE INSURANCE	220		
	305,602	1,457,200		TOTAL PERSONNEL SERVICES	1,624,062	-	-
				MATERIALS & SERVICES			
		30,820	01-40-210	ACCOUNTING & AUDIT	60,000		
	10,000	3,900	01-40-211	ADVERTISING / BIDS PUBLICATION / LEGAL NOTICES	3,700	-	-
		1,500		GENERAL	1,500		
		2,400		PLANNING/LAND USE	2,200		
	13,849	91,065	01-40-212	PROPERTY/CASUALTY/LOSS INSURANCE	115,645	-	-
		16,000		SAIF (WORKERS COMP)	22,500		
		73,000		CIS TRUST	90,000		
		65		CNA SURETY	400		
				TRAVELERS (AUDIT)	845		
		2,000		ASSURED PARTNERS (POLLUTION,)	1,900		
		8,780	01-40-213	CITY HALL BUILDING	7,400	-	-
		200		AED	200		
		2,880		JANITORIAL	3,700		
		700		MISCELLANEOUS	500		
		5,000		RECORDS MANAGEMENT/BASEMENT PURGE	3,000		
	3,510	33,610	01-40-214	CONTRACTED SERVICES	24,660	-	-
				AIRROW HEATING & SHEET METAL	500		
		7,000		BILLING/UTILITY SYSTEM ANNUAL COST	5,000		
		2,500		CODE HOSTING AND UPDATES	3,200		

GENERAL FUND ADMINISTRATION - EXPENDITURES - FY 2024-2025

		1,200		MILLIMAN (VIA CIS)	1,200		
		900		PEST CONTROL	900		
		2,500		OREGON CASCADES WEST COG - TECH SUPPORT	2,000		
		564		PITNEY BOWES	350		
		7,986		PORTLAND STATE UNIVERSITY (SALARY SURVEY)			
		850		SHRED-IT	900		
		5,000		SHORT TERM RENTAL MONITORING/COMPLIANCE	5,500		
		1,180		TCB SECURITY SERVICES	1,560		
		2,230		WEBSITE	2,500		
		1,700		ZOOM	1,550		
	31,250	16,675	01-40-215	UTILITIES & GARBAGE	18,200	-	-
		3,500		CENTRAL LINCOLN PUD	2,200		
		500		AT&T TELECONFERENCE SYSTEM	300		
		2,275		CENTURY LINK	1,700		
		2,900		KONICA MINOLTA BUSINESS SOLUTIONS	4,000		
		1,500		NW NATURAL	2,000		
		3,000		NORTH LINCOLN SANITARY SERVICE	2,500		
		3,000		VERIZON WIRELESS	5,500		
	3,670	10,000	01-40-216	MERCHANT FEES	7,000		
	33,000	30,850	01-40-217	COMMUNITY SUPPORT	43,000	-	-
		3,000		FLEET OF FLOWERS	4,000		
		10,000		FOOD PANTRY	10,000		
		1,350		FRIENDS OF OTTER ROCK	3,000		
				LINCOLN COUNTY (WINTER SHELTER)	5,000		
				MEALS ON WHEELS	500		
		16,000		NEIGHBORS FOR KIDS	20,000		
		500		MISCELLANEOUS	500		
		4,405	01-40-220	POSTAGE AND SHIPPING	5,500		
	23,815	9,000	01-40-221	MATERIALS & SUPPLIES	10,000	-	-
		1,500		GENERAL	2,500		
		2,500		OFFICE SUPPLIES	2,500		
		5,000		SAFETY EQUIPMENT/PPE	5,000		
		2,900	01-40-222	OFFICE EQUIPMENT AND SOFTWARE	3,450	-	-
		2,300		COPIER LEASE	2,200		
		600		PITNEY BOWES	1,250		
	10,000	2,500	01-40-224	CITY COUNCIL	3,000		
	25,200	3,500	01-40-225	EDUCATION & TRAINING	4,000		
		15,000	01-40-226	MEETINGS & TRAVEL	20,000		
	4,500	6,559	01-40-227	DUES & SUBSCRIPTIONS	9,135	-	-
				ADOBE PRO (7)	150		
		150		AMAZON BUSINESS	200		
		200		DEPOE BAY CHAMBER OF COMMERCE	200		
				DROPBOX (FTP)	720		
		1,600		LEAGUE OF OREGON CITIES	1,650		
		108		ENGINEERING NEWS RECORD SUBSCRIPTION	110		
		450		GOVERNMENT ETHICS COMMISSION	850		
		160		GOVERNMENT FINANCIAL OFFICERS ASSOCIATION	280		
				OR GOVERNMENT FINANCE OFFICERS ASSOCIATION	240		
				INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION	500		

GENERAL FUND ADMINISTRATION - EXPENDITURES - FY 2024-2025

		185		INTERNATIONAL INSTITUTE OF MUNICIPAL RECORDERS	310		
		180		OREGON ASSOCIATION OF MUNICIPAL RECORDERS	160		
		100		OREGON CITY/COUNTY MANAGERS ASSOCIATION	220		
		2,500		OREGON CASCADES WEST COG	2,500		
		106		OREGON MAYOR'S ASSOCIATION	175		
		140		POST OFFICE BOX	175		
		80		SAFE DEPOSIT BOX	95		
		350		SPIDEROAK	350		
		100		STATE FORESTER	100		
		150		YOUTUBE MEMBERSHIP	150		
			01-40-222	VEHICLE MAINTENANCE & SUPPLIES	1,500		
		55,000	01-40-230	LEGAL SERVICES	150,000		
		250	01-40-233	MILEAGE	250		
229,850	214,000		01-40-235	CONSULTANTS - PLANNING	194,000	-	-
	69,000			CITY PLANNER	69,000		
	70,000			COMPREHENSIVE / LAND USE UPDATES	35,000		
	50,000			GRANT WRITING SPECIALISTS	65,000		
	25,000			OFFICE REDESIGN - ADMINISTRATION	25,000		
	125,000		01-40-210	CONSULTANTS - ENGINEERING	115,000		
				GENERAL / PROJECT SUPPORT	100,000		
				GEOTECHNICAL LAND USE REVIEW	15,000		
19,100	2,500		01-40-238	REPAIRS & MAINTENANCE	2,500		
10,000	3,500		01-40-239	CONTRIBUTIONS & EVENTS	3,000		
	190,000		01-40-240	LINCOLN COUNTY SHERIFF'S OFFICE	400,000		
	210		01-40-241	CELL PHONE REIMBURSEMENT	2,600		
450			01-40-242	SPECIAL ELECTIONS			
7,500	40,000		01-40-243	EMERGENCY PREPAREDNESS	40,000		
	1,300		01-40-244	NEAR SHORE ACTION TEAM			
2,000	1,000		01-40-810	MISCELLANEOUS	1,000		
427,694	906,224			TOTAL MATERIALS & SERVICES	1,361,740	-	-
				CAPITAL OUTLAY			
35,000	55,000		01-40-710	FACILITIES IMPROVEMENTS	61,000		
				STORAGE CABINETS - COUNCIL CHAMBERS	25,000		
				TECHNOLOGY, AUDIO SERVICE & SECURITY UPGRADE	30,000		
				BUS BARN SOUTH & WEST SIDING	6,000		
7,500			01-40-711	INFORMATIONAL SIGN			
155,000			01-40-712	LAND ACQUISITION			
7,500	21,000		01-40-713	EQUIPMENT			
205,000	76,000			TOTAL CAPITAL OUTLAY	61,000	-	-
				TRANSFERS			
	200,000		01-40-910	TRANSFER TO GENERAL FUND PARKS FUND	310,000		
			01-40-911	TRANSFER TO HARBOR FUND			
			01-40-912	TRANSFER TO STREETS			
4,902			01-40-913	TRANSFER TO SALMON ENHANCEMENT FUND	988		
4,902	200,000			TOTAL TRANSFERS	310,988	-	-

GENERAL FUND ADMINISTRATION - EXPENDITURES - FY 2024-2025

				CONTINGENCY			
	500,000	300,000	01-40-800	OPERATING CONTINGENCY	250,000		
		200,000	01-40-805	RESERVED FOR FUTURE EXPENDITURE	200,000		
	1,443,198	3,139,424		TOTAL ADMINISTRATION PROGRAM EXPENDITURES	3,807,790	-	-
	1,599,703	1,078,356		Unappropriated Ending Balance		-	-
	1,443,198	3,139,424		TOTAL ADMINISTRATION REQUIREMENTS	3,807,790	-	-

Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	PARKS AND RECREATION PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
262	5,500	1,500	01-45-210	PARKS MAINTENANCE & REPAIRS	24,500		
				CAYAFAS LAWN MAINTENANCE (MOW SCL & PARK)	22,000		
				MAINTENANCE & SUPPLIES	10,000		
				POWER WHEEL BARROW	2,500		
	5,000	5,000	01-45-211	BUILDING MAINTENANCE & REPAIRS	-		
5,359	10,000	13,000	01-45-212	UTILITIES & GARBAGE	10,000		
5,547	6,500		01-45-213	INSURANCE	-		
	1,000	6,200	01-45-214	MEMORIAL WALL MAINTENANCE & SUPPLIES	5,000		
	1,000	1,300	01-45-215	SMALL TOOLS & EQUIPMENT	5,000		
	10,000	2,200	01-45-216	PROFESSIONAL SERVICES	10,000		
	500		01-45-217	MERCHANT FEES	-		
4,792	5,000	5,800	01-45-218	RESTROOM MAINTENANCE & SUPPLIES (WOODMARK)	7,500		
	500	1,000	01-45-219	MISCELLANEOUS	750		
			01-45-225	COMMUNITY HALL	9,700		
				MAINTENANCE & SUPPLIES	5,000		
				JANITORIAL (BI-WEEKLY DEEP CLEAN)	4,700		
2,407	3,000	3,000	01-45-220	RESTROOM MAINTENANCE & SUPPLIES	2,500		
4,480	5,500	1,027	01-45-221	SUPPLIES/OFFICE SUPPLIES	4,550		
2,520	3,500	3,500	01-45-221	VEHICLE MAINTENANCE & FUEL	3,500		
810	2,000	1,000	01-45-222	EQUIPMENT MAINTENANCE & SUPPLIES	1,000		
5,228			01-45-223	ELECTRICAL EXPENSE			
31,406	59,000	44,527		TOTAL MATERIALS & SERVICES	81,500	-	-
				CAPITAL OUTLAY			
	269,953		01-45-740	TRANSFER TO GENERAL FUND			
76,337	80,000	152,200	01-45-741	PARK IMPROVEMENTS	430,500	-	-
				COMMUNITY HALL BACK PORCH COVER	5,000		
				RESURFACE PLAYGROUND	200,000		
				BIG TIRE PARK PLATFORM	50,000		
				ELLINGSON STREET OPEN SPACE	500		
				REPAIR/REPLACE BRIDGES	175,000		
	200,000	200,000	01-45-742	LAND ACQUISITION			
4,874		21,000	01-45-745	EQUIPMENT			
81,211	549,953	373,200		TOTAL CAPITAL OUTLAY	430,500	-	-
112,617	608,953	417,727		TOTAL PARKS AND RECREATION PROGRAM EXPENDITURES	512,000	-	-

Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	PARKS AND RECREATION SDC PROGAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
			01-46-201	SDC-R			
			01-46-760	SDC-I			
-	-	-		TOTAL CAPITAL OUTLAY	-	-	-
-	-	-		TOTAL PARKS AND RECREATION SDC PROGRAM EXPENDITURES	-	-	-
112,617	608,953	417,727		TOTAL PARKS AND RECREATION EXPENDITURES	512,000	-	-
Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	PARKS AND RECREATION SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
75,000	215,369	100,000	01-46-760	OPERATING CONTINGENCY	100,000		
21,208				RESERVED FOR FUTURE EXPENDITURES			
96,208	215,369	100,000		TOTAL RESERVE ACCOUNTS	100,000	-	-
96,208	215,369	100,000		TOTAL OTHER PARKS AND RECREATION REQUIREMENTS	100,000	-	-
208,825	824,322	517,727		TOTAL PARKS AND RECREATION REQUIREMENTS	612,000	-	-

Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	SALMON ENHANCEMENT PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
200	800	800	01-56-210	FIN CLIPPING EVENT	650	-	-
		250		SUPPLIES	500		
		550		ADVERTISING/PROMOTION	150		
		1,800	01-56-220	MISCELLANEOUS	500		
200	800	2,600		TOTAL MATERIALS & SERVICES	1,150	-	-
200	800	2,600		TOTAL SALMON ENHANCEMENT PROGRAM EXPENDITURES	1,150	-	-

TRANSIENT ROOM TAX FUND 012

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	TRANSIENT ROOM TAX FUND RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
	1,127,000	1,313,000	03-29-800	BEGINNING FUND BALANCE	3,313,000		
333			03-38-100	INTEREST RECEIVED			
1,063,226	1,315,000	2,000,000	03-31-105	TRANSIENT ROOM TAX	2,000,000		
			03-32-100	GRANTS	300,000		
			03-38-900	MISC REVENUE			
			03-38-900	TRANSFERS FROM GENERAL, STREET & HARBOR FUNDS			
1,063,559	2,442,000	3,313,000		TOTAL TRANSIENT ROOM TAX FUND RESOURCES	5,613,000	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	TRANSIENT ROOM TAX FUND EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
3,856	201,655		03-70-210	SHERIFF CONTRACT			
	5,000	25,000	03-70-211	MAINTENANCE	10,000		
	2,300	2,800	03-70-212	SUPPLIES			
100,672			03-70-213	TOURISM	10,000		
43,146			03-70-214	CITY SERVICES			
443			03-70-215	TSUANMI SIRENS MAINTENANCE			
			03-70-216	PUBLIC SAFETY			
148,117	208,955	27,800		TOTAL MATERIALS & SERVICES	20,000	-	-
				CAPITAL OUTLAY			
		500,000	03-70-710	BAY STREET TO WILLIAMS SIDEWALK			
-	-	500,000		TOTAL CAPITAL OUTLAY	-	-	-
				TRANSFERS			
674,000	1,289,900	1,160,000	03-70-910	TRANSFERS	1,300,000	-	-
674,000	402,408	250,000		TRANSFER TO GENERAL FUND	250,000		
	309,673	310,000		TRANSFER TO HARBOR FUND	500,000		
	268,146	300,000		TRANSFER TO STREET FUND	300,000		
	309,673	300,000		TRANSFER TO PARKS FUND	250,000		
674,000	1,289,900	1,160,000		TOTAL TRANSFERS	1,300,000	-	-
				CONTINGENCY			
		500,000	03-70-800	OPERATING CONTINGENCY	500,000		
		500,000		TOTAL CONTINGENCY	500,000	-	-
822,117	1,498,855	2,187,800		TOTAL TRANSIENT ROOM TAX FUND EXPENDITURES	1,820,000	-	-

TRANSIENT ROOM TAX FUND 012

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	TRANSIENT ROOM TAX FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
			03-70-760	CIP PROJECT LIST			
-	-	-		TOTAL RESERVE ACCOUNTS	-	-	-
		1,125,200		UNAPPROPRIATED ENDING FUND BALANCE	3,793,000	-	-
-	-	1,125,200		TOTAL OTHER TRANSIENT ROOM TAX FUND REQUIREMENTS	3,793,000	-	-
822,117	1,498,855	3,313,000		TOTAL TRANSIENT ROOM TAX FUND REQUIREMENTS	5,613,000	-	-

AGATE BEACH CLOSURE FUND - 013

Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	AGATE BEACH CLOSURE FUND RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
116,729	113,929	113,929	07-54-100	BEGINNING FUND BALANCE	115,529		
13			07-54-500	INTEREST			
954		1,600	07-54-600	NORTH LINCOLN SANTIARY SERVICE	1,500		
117,683	113,929	115,529		TOTAL RESOURCES	117,029	-	-
117,683	113,929	115,529		TOTAL AGATE BEACH CLOSURE FUND RESOURCES	117,029	-	-

117,683	113,929	115,529		TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS	117,029	-	-
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Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	AGATE BEACH CLOSURE FUND EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
3,014	4,200	6,000	07-54-210	SOLID WASTE CONSORTIUM	5,000		
3,014	4,200	6,000		TOTAL MATERIALS & SERVICES	5,000	-	-
3,014	4,200	6,000		TOTAL AGATE BEACH CLOSURE EXPENDITURES	5,000	-	-

Actual FY 2021-2022	Actual FY 2022-2023	Adopted FY 2023-2024	Account #	AGATE BEACH CLOSURE FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
		109,529	07-540-760	RESERVED FOR FUTURE EXPENDITURES	109,529		
-	-	109,529		TOTAL RESERVE ACCOUNTS	109,529	-	-
114,669		-		UNAPPROPRIATED ENDING FUND BALANCE	2,500	-	-
114,669	-	109,529		TOTAL OTHER AGATE BEACH CLOSURE FUND REQUIREMENTS	112,029	-	-

117,683	4,200	115,529		TOTAL AGATE BEACH CLOSURE FUND	117,029	-	-
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STREET PROGRAM 020

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	STREET PROGRAM RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
	800,000	800,000	02-29-800	BEGINNING FUND BALANCE	1,392,804		
45			02-38-100	INTEREST RECEIVED			
190,073	468,146	300,000	02-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & UR CAP PROJECT	300,000		
				TRANSFER FROM GENERAL FUND			
				TRANSFER FROM URBAN RENEWAL CAP PROJECT FUND			
				TRANSFER FROM TRANSIENT ROOM TAX FUND	300,000		
120,191	90,000	98,000	02-30-500	STATE HIGHWAY TAX APORTIONMENT	98,000		
		150	02-38-900	MISC. STREET REVENUE	150		
	100,000	100,000	02-32-100	GRANTS	246,770		
310,309	558,146	1,298,150		TOTAL STREET PROGRAM RESOURCES	2,037,724	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	STREET SDC PROGRAM RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
35,208	56,678	87,000	02-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			
37,316	19,900	70,000	02-31-500	STREET SYSTEM DEVELOPMENT CHARGES (SDC) FEES	45,000		
21,150	10,422	30,000	02-31-501	STORM DRAIN SYSTEM DEVELOPMENT CHARGES (SDC) FEES	40,000		
93,674	87,000	187,000		STREET SDC PROGRAM RESOURCES	85,000	-	-

403,982	645,146	1,485,150		TOTAL STREET FUND RESOURCES	2,122,724	-	-
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STREET PROGRAM 020

Actual FY 2020-2021	Adopted FY 2021-2022	Adopted FY 2022-2023	Account #	STREET PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
6,560				INSURANCE	-		
27,450	28,355	28,355		UTILITIES & GARBAGE	35,700	-	-
				CENTRAL LINCOLN PUD	30,000		
				CENTURYLINK	1,500		
				NORTH LINCOLN SANITARY SERVICE	4,200		
	4,081	4,081		SIGNS	5,000		
32,000	5,240	5,240		MAINTENANCE & REPAIRS	10,000	-	-
				GENERAL	5,000		
				RESTRIPIING	2,000		
				PARKING LOT	3,000		
				CONTRACTED SERVICES			
				MERCHANT FEES			
22,300	3,000	3,000		MATERIALS & SUPPLIES	7,000		
15,000	50,000	50,000		CONSULTING - ENGINEERING	50,000		
5,000	1,380	1,380		SMALL TOOLS & EQUIPMENT	1,500		
				MEETINGS & TRAVEL			
				EDUCATION & TRAINING	500		
	15,000	15,000		TREE MAINTENANCE	10,000		
3,450	2,200	2,200		VEHICLE MAINTENANCE & SUPPLIES	2,500		
8,000	3,000	3,000		EQUIPMENT MAINTENANCE & RENTAL	2,250		
1,500	1,000	1,000		MISCELLNEOUS	1,000		
121,260	113,256	113,256		TOTAL MATERIALS & SERVICES	125,450	-	-
				CAPITAL OUTLAY			
561,054	685,000	685,000		IMPROVEMENTS	357,500		
				DITCH MAINTENANCE	7,500		
				OVERLAYS	50,000		
				BAY STREET TO HWY 101	300,000		
	19,000	19,000		EQUIPMENT	31,500		
				PORTABLE TOILETS (COHO)	6,500		
				RADARSIGNS (2)	25,000		
			02-60-713	URA			
16,000			02-60-714	EMERGENCY CULVERTS/STORM DRAIN CONSTRUCTION			
577,054	704,000	704,000		TOTAL CAPITAL OUTLAY	389,000	-	-
				TRANSFERS			
161,016	59,000	176,473	02-60-910	TRANSFER TO GENERAL FUND PERSONNEL SERVICES	117,279	-	-
				5% CITY ADMINISTRATOR/RECORDER	-		
				20% PUBLIC WORKS DIRECTOR	22,351		
				PUBLIC WORKS SUPERVISOR	14,598		
				0% DEPUTY CITY RECORDER	-		
				0% ACCOUNTING SPECIALIST	-		
				ADMINISTRATIVE ASSISTANT	-		
				0% UTILITY BILLING/OFFICE ASSISTANT	-		
				0% WASTEWATER PLANT OPERATOR 1	-		
				0% WASTEWATER PLANT OPERATOR 1	-		
				0% WATER PLANT OPERATOR 1	-		
				30% UTILITY WORKER 1	5,500		

STREET PROGRAM 020

				10% UTILITY WORKER 2	20,300		
				0% HARBORMASTER	-		
				25% MAINTENANCE WORKER	5,028		
				5% MAINTENANCE WORKER	2,910		
				% TEMPORARY/SEASONAL	-		
				% OVERTIME	5,250		
				% BENEFITS (BASED ON PUBLISHED RATES)	41,342		
		12,000	02-60-920	TRANSFER TO GENERAL FUND MATERIALS & SERVICES	12,000		
161,016	59,000	188,473		TOTAL TRANSFERS	129,279	-	-
				CONTINGENCY			
174,177	174,177	174,177	02-60-800	OPERATING CONTINGENCY	174,177		
1,033,507	1,050,433	1,179,906		TOTAL STREET PROGRAM EXPENDITURES	817,906	-	-

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STREET SDC PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
	80,000	80,000	02-65-201	SDC-R	80,000	80,000	80,000
				PROJECT			
			02-65-202	SDC-I			
				PROJECT			
			02-65-203	STORM DRAIN CONSTRUCTION			
-	80,000	80,000		TOTAL STREET SDC PROGRAM EXPENDITURES	80,000	80,000	80,000

1,033,507	1,130,433	1,259,906		TOTAL STREET FUND EXPENDITURES	897,906	80,000	80,000
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STREET FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
			02-60-760	RESERVE			
-	-	-		TOTAL RESERVE ACCOUNTS	-	-	-
(629,525)	(485,287)	225,244		UNAPPROPRIATED ENDING FUND BALANCE	1,224,818	(80,000)	(80,000)
(629,525)	(485,287)	225,244		TOTAL OTHER STREET FUND REQUIREMENTS	1,224,818	(80,000)	(80,000)

403,982	645,146	1,485,150		TOTAL STREET FUND REQUIREMENTS	2,122,724	-	-
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Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	HARBOR TAX FUND RESOURCESS	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
254,346	2,213,755	2,500,000	03-29-800	BEGINNING FUND BALANCE	2,800,000		
48	3,000		03-38-100	INTEREST RECEIVED			
218,836	559,673	310,000	03-31-300	TRANSFER FROM TRANSIENT ROOM TAX FUND	500,000		
		1,200,000	03-31-325	TRANSFER FROM UR PROJECT FUND	500,000		
34,275	51,000	70,000	03-38-101	MOORAGE - RESERVED	115,000		
6,306	10,000	10,000	03-38-102	MOORAGE - UNRESERVED	20,000		
245,258	478,500	300,000	03-38-103	FUEL SALES	220,000		
9,088	8,500	8,000	03-38-104	ELECTRICITY SURCHARGE	5,500		
26,500	27,000	27,000	03-38-105	LEASES	26,550		
15,468	15,000	15,000	03-38-106	LAUNCH FEES	1,700		
	1,606,089	1,606,089	03-32-100	GRANTS	1,583,000		
288		15,000	03-38-107	MISC REVENUE	2,000		
810,412	4,972,517	6,061,089		TOTAL HARBOR FUND RESOURCESS	5,773,750	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	HARBOR FUND EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
9,731	9,476		03-70-210	INSURANCE			
8,236	28,050	32,425	03-70-211	UTILITIES & GARBAGE	36,125	-	-
				CENTRAL LINCOLN PUD	19,500		
				CENTURYLINK	1,625		
				NORTH LINCOLN SANITARY SERVICE	15,000		
641	2,240	1,000	03-70-212	MEMBERSHIP & DUES	500		
	28,050	36,000	03-70-213	HARBOR MAINTENANCE	37,500	-	-
14,783				ELECTRICAL	10,000		
				JETTY ROCK REPLACEMENT	10,000		
6,953				REPAIRS & MAINTENANCE	5,000		
971				RESTROOMS	2,500		
				SEAWALL CRACK REPAIR	10,000		
		1,700	03-70-214	CONTRACTED SERVICES	2,000	-	-
				T & L CHEMICAL TOILET	750		
				VENTEK INTERNATIONAL	1,250		
2,435	2,990		03-70-215	MERCHANT FEES			
5,665	20,185	5,500	03-70-216	MATERIALS & SUPPLIES	5,000		
1,813	145,400	300,000	03-70-217	CONSULTING - ENGINEERING	50,000		
134		15,500	03-70-218	SMALL TOOLS & EQUIPMENT	15,500	-	-
				AED	10,000		
				GENERATOR (LARGE CAPACITY)	3,500		
				WELDER WITH FEED	2,000		
		600	03-70-219	MEETINGS & TRAVEL	1,000		
	2,500	1,900	03-70-220	EDUCATION & TRAINING	1,500		
3,605	4,850	4,000	03-70-221	LEASE EXPENSES (ROBISON)	4,200		
2,638	2,500	6,000	03-70-222	VEHICLE MAINTENANCE & SUPPLIES	5,525	-	-
		3,000		FUEL	4,200		
		3,000		MAINTENANCE & SUPPLIES	1,325		
221,461	419,900	300,000	03-70-223	FUEL	225,000		
		750	03-70-224	PERMITS & FEES			
3,705		2,000	03-70-225	EQUIPMENT MAINTENANCE & RENTAL	2,000		
	1,500	1,500	03-70-226	MISCELLENOUS	1,000		
18,608	667,641	714,875		TOTAL MATERIALS & SERVICES	386,850	-	-
				CAPITAL OUTLAY			
54,973	250,000	6,000	03-70-710	FACILITIES IMPROVEMENTS	90,000	-	-
				LIFT STATION PUMP REPLACEMENT	5,000		
				OVERLAY BOAT LAUNCH PARKING LOT/SEAL COAT	20,000		
				FUEL BUNKER FENCE REPLACEMENT	65,000		
	3,040,445	4,300,000	03-70-711	DOCK REPLACEMENT/IMPROVEMENTS	4,500,000		
12,266	10,000	16,500	03-70-712	EQUIPMENT	4,000	-	-
				LARGE CAPACITY GENERATOR	4,000		
54,973	3,300,445	4,310,000		TOTAL CAPITAL OUTLAY	4,594,000	-	-

				TRANSFERS			
7,316	210,777	239,186	03-70-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	404,966	-	-
				10% CITY ADMINISTRATOR/RECORDER	14,963		
				10% PUBLIC WORKS DIRECTOR	11,176		
				% PUBLIC WORKS SUPERVISOR	7,299		
				40% DEPUTY CITY RECORDER	42,213		
				10% ACCOUNTING SPECIALIST	6,138		
				% ADMINISTRATIVE ASSISTANT	-		
				0% UTILITY BILLING/OFFICE ASSISTANT	-		
				70% WASTEWATER PLANT OPERATOR I	55,531		
				90% WASTEWATER PLANT OPERATOR I	53,757		
				7% WATER PLANT OPERATOR I	-		
				2% UTILITY WORKER 1	2,750		
				5% UTILITY WORKER 2	1,353		
				80% HARBORMASTER	53,604		
				50% MAINTENANCE WORKER	14,550		
				5% MAINTENANCE WORKER	2,514		
4,066				% TEMPORARY/SEASONAL	32,000		
3,250				% OVERTIME	5,250		
				% BENEFITS (BASED ON PUBLISHED RATES)	101,870		
		5,000	03-70-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	5,000		
			03-70-930	TRANSFERS TO SEWER & WATER SERVICE FUNDS			
			03-70-940	TRANSFER TO SEWER FUND			
			03-70-950	TRANSFER TO WATER SERVICE FUND			
7,316	210,777	244,186		TOTAL TRANSFERS	409,966	-	-
				CONTINGENCY			
3,000	509,744		03-70-800	OPERATING CONTINGENCY	300,000		

83,897	4,688,607	5,269,061		TOTAL HARBOR FUND EXPENDITURES	5,690,816	-	-
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	HARBOR FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
			03-70-760	CIP PROJECT LIST			
-	-	-		TOTAL RESERVE ACCOUNTS	-	-	-
	283,910	792,028		UNAPPROPRIATED ENDING FUND BALANCE	82,934	-	-
-	283,910	792,028		TOTAL OTHER HARBOR FUND REQUIREMENTS	82,934	-	-

83,897	4,972,517	6,061,089		TOTAL HARBOR FUND REQUIREMENTS	5,773,750	-	-
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Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WASTEWATER ENTERPRISE PROGRAM FUND RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
1,578,813	1,486,543	1,500,000	04-29-800	BEGINNING FUND BALANCE	1,500,000		
188			04-38-100	INTEREST RECEIVED			
19,500			04-38-200	TRANSFERS FROM OTHER FUNDS			
2,920	1,740	2,500	04-31-105	SEWER INSTALLATION/CONNECTION CHARGES	4,300		
577,066	550,000	650,000	04-31-106	SEWER USER FEES	725,000		
3,447	4,150	4,150	04-31-112	PREVIOUSLY LEVIED TAXES TO BE RECEIVED			
89,040	55,788	55,788	04-31-113	CURRENT PROPERTY TAXES			
811	1,013	1,000	04-31-114	NONRESIDENT TAXES			
334,884	250,000	350,000	04-38-500	GLENEDEN BEACH CONTRACT	170,000		
135,836	136,822	136,822	04-38-501	GLENEDEN DEBT SERVICE			
		500	04-38-900	MISC REVENUE	500		
2,742,504	2,486,056	2,700,760		TOTAL WASTEWATER PROGRAM RESOURCES	2,399,800	-	-
				WASTEWATER SDC PROGRAM RESOURCES			
32,908	84,071	128,960	04-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			
51,163	20,000	40,000	04-29-500	SEWER SYSTEM DEVELOPMENT CHARGES (SDC) FEES	80,000		
84,071	104,071	168,960		TOTAL WASTEWATER SDC PROGRAM RESOURCES	80,000	-	-
84,071	104,071	168,960		RESTRICTED FUNDS (SDCs)	80,000	-	-
2,742,504	2,486,056	2,700,760		AVAILABLE RESOURCES	2,399,800	-	-
2,826,575	2,590,127	2,869,720		TOTAL WASTEWATER ENTERPRISE FUND RESOURCES	2,479,800	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WASTEWATER ENTERPRISE PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
18,597	21,867		04-80-210	INSURANCE			
74,883	78,250	101,700	04-80-211	UTILITIES & GARBAGE	87,300	-	-
				CENTRAL LINCOLN PUD	82,500		
				CENTURYLINK	3,700		
				NORTH LINCOLN SANITARY SERVICE	1,100		
3,702	5,700	550	04-80-212	MEMBERSHIPS & DUES	500		
14,260	78,950	135,200	04-80-213	PLANT MAINTENANCE & REPAIRS	125,000	-	-
				CHEMICALS	50,000		
				REPAIRS/SERVICE	75,000		
		3,000	04-80-214	CONTRACTED SERVICES	175	-	-
				ESRI			
				FERGUSON WATERWORKS			
				ON CALL (LOCATES)	175		
				VALLEY FIRE CONTROL			
2,876	3,670		04-80-215	MERCHANT FEES			
32,196	66,595	15,000	04-80-216	MATERIALS & SUPPLIES	10,000		
23,060	80,400	75,000	04-80-217	CONSULTING - ENGINEERING	125,000		
1,493		5,000	04-80-218	SMALL TOOLS & EQUIPMENT	10,000		
		3,000	04-80-219	MEETINGS & TRAVEL	1,250		
104	7,000	3,500	04-80-220	EDUCATION & TRAINING	2,500		
220		5,500	04-80-221	LABORATORY & SUPPLIES	7,500	-	-
				TESTING	1,000		
				SUPPLIES/EQUIPMENT	6,500		
3,275		2,500	04-80-222	VEHICLES MAINTENANCE & SUPPLIES	1,500		
		4,000	04-80-223	FUEL	4,200		
		4,300	04-80-224	PERMITS & FEES	4,300		
13,583		2,500	04-80-225	EQUIPMENT MAINTENANCE & RENTAL	5,000		
258	49,500	1,500	04-80-226	MISCELLANEOUS	1,000		
52,781		30,000	04-80-227	BIOSOLIDS/SLUDGE DISPOSAL	50,000		
19,746		80,000	04-80-228	INFLUENT & INFILTRATION REDUCTION	90,000		
171,390	391,932	472,250		TOTAL MATERIALS & SERVICES	435,225	-	-
				CAPITAL OUTLAY			
	44,000		04-80-710	BUILDING IMPROVEMENTS			
11,846	22,500	50,500	04-80-712	EQUIPMENT	66,000	-	-
				BLOWERS	35,000		
				TURBIDIMETER	6,000		
				VEHICLE REPAIR LIFT	5,000		
				PUMPS	20,000		
	200,000	370,000	04-80-713	PLANT IMPROVEMENTS	220,000	-	-
				CATWALK REPLACEMENT	125,000		
				CYCLONE FENCE	95,000		

74,481	500,000	300,000	04-80-714	WW COLLECTION IMPROVEMENTS	251,500	-	-
				EDGEWATER PUMP STATION BUILDING/LITTLE WHALE COVE UPGRADE	150,000		
				COLLINS/SPRING PUMP STATION	6,500		
				I & I REDUCTION	95,000		
86,327	766,500	720,500		TOTAL CAPITAL OUTLAY	537,500	-	-
				DEBT SERVICE			
16,000			04-80-609	TRANSFER TO SANITARY BOND FUND			
120,000	225,000	225,000	04-80-610	2012 GO BOND PRINCIPAL PAYMENT	225,000		
36,290	10,900	10,900	04-80-615	2012 GO BOND INTEREST PAYMENT	10,900		
172,290	235,900	235,900		TOTAL DEBT SERVICE	235,900	-	-
				CONTINGENCY			
100,000	239,619	239,619	04-90-800	OPERATING CONTINGENCY	239,619		
100,000	239,619	239,619		TOTAL CONTINGENCY	239,619	-	-
				TRANSFERS			
9,750	288,492	324,668	04-80-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	359,761	-	-
				5% CITY ADMINISTRATOR/RECORDER	4,988		
				20% PUBLIC WORKS DIRECTOR	22,351		
				% PUBLIC WORKS SUPERVISOR	14,598		
				0% DEPUTY CITY RECORDER	-		
				10% ACCOUNTING SPECIALIST	6,138		
				% ADMINISTRATIVE ASSISTANT	5,132		
				40% UTILITY BILLING/OFFICE ASSISTANT	24,076		
				70% WASTEWATER PLANT OPERATOR I	55,531		
				90% WASTEWATER PLANT OPERATOR I	53,757		
				7% WATER PLANT OPERATOR I	3,792		
				18% UTILITY WORKER 1	9,900		
				18% UTILITY WORKER 2	12,180		
				5% HARBORMASTER	3,350		
				6% MAINTENANCE WORKER	2,910		
				5% MAINTENANCE WORKER	4,022		
				% TEMPORARY/SEASONAL	-		
				% OVERTIME	8,750		
				% BENEFITS (BASED ON PUBLISHED RATES)	128,286		
		25,220	04-80-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	18,500		
				TRANSFER (SDC) TO SEWER BOND FUND			
9,750	288,492	349,888		TOTAL TRANSFERS	378,261	-	-
539,756	1,922,443	2,018,157		TOTAL WASTEWATER PROGRAM EXPENDITURES	1,826,505	-	-

WASTEWATER SDC PROGRAM EXPENDITURES								
16,000			04-85-610	SDC-R				
			04-85-202	SDC-I				
16,000	-	-		TOTAL SDC EXPENDITURES		-	-	-
16,000	-	-		TOTAL SEWER SDC PROGRAM EXPENDITURES		-	-	-

555,756	1,922,443	2,018,157		TOTAL SEWER UTILITY ENTERPRISE FUND EXPENDITURES		1,826,505	-	-
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Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	SEWER ENTERPRISE UTILITY FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
368,984			04-80-760	CIP PROJECT LIST			
			04-80-761	G.O. REFUNDING SERIES 2012 UNAPPROPRIATED BALANCE			
368,984	-	-		TOTAL RESERVE ACCOUNTS	-	-	-
1,901,835	667,684	851,563		UNAPPROPRIATED ENDING FUND BALANCE	653,295	-	-
2,270,819	667,684	851,563		TOTAL OTHER SEWER FUND REQUIREMENTS	653,295	-	-

2,826,575	2,590,127	2,869,720		TOTAL SEWER FUND REQUIREMENTS		2,479,800	-	-
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Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WATER UTILITY ENTERPRISE FUND RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
1,435,072	1,235,639	1,410,555	05-29-800	BEGINNING FUND BALANCE	2,000,000		
12,000			05-38-100	INTEREST RECEIVED			
12,751			05-38-200	TRANSFERRED IN FROM OTHER FUNDS			
12,363	4,500	8,000	05-31-105	INSPECTION & CONNECTION FEES	20,000		
150,446			05-33-100	PROPERTY TAXES - CURRENT YEAR			
5,718			05-33-200	PROPERTY TAXES - PREVIOUS YEAR			
739,816	721,000	900,000	05-31-106	WATER USER FEES	900,000		
7,980		3,500	05-38-900	MISC REVENUE	3,500		
166,382		166,382	05-32-120	GRANT REVENUE			
16,000			05-38-600	BOND DEPOSIT			
2,558,527	1,961,139	2,488,437		TOTAL WATER PROGRAM RESOURCES	2,923,500	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WATER SDC PROGRAM RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
48,487	107,496	153,487	05-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	209,647		
				BEGINNING SDC-R BALANCE			
				BEGINNING SDC-I BALANCE			
59,009	20,000	35,000	05-29-500	WATER SYSTEM DEVELOPMENT CHARGES (SDC) FEES	65,000		
				WATER SDC-R FEES			
				WATER SDC-I FEES			
107,496	127,496	188,487		TOTAL WATER SDC PROGRAM RESOURCES	274,647	-	-

107,496	127,496	188,487		RESTRICTED FUNDS (SDC'S)	274,647	-	-
2,558,527	1,961,139	2,488,437		AVAILABLE RESOURCES	2,923,500	-	-
2,666,023	2,088,635	2,676,924		TOTAL WATER UTILIY ENTERPRISE FUND RESOURCES	3,198,147	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WATER UTILITY ENTERPRISE FUND EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
18,037	21,138		05-90-210	INSURANCE			
3,821	5,700	3,500	05-90-211	MEMBERSHIPS & DUES	3,671		
				OREGON ASSOCIATION OF WATER USERS	871		
				OREGON DEPARTMENT OF REVENUE	300		
				OREGON HEALTH AUTHORITY	2,500		
		25,000	05-90-212	OPERATION & MAINTENANCE (O&M) TRANSMISSION LINES	22,500	-	-
				REPAIRS	20,000		
				GIS SYSTEM UPDATE & TRAINING	2,500		
41,535	106,225	65,700	05-90-213	OPERATION & MAINTENANCE (O&M) WATER TREATMENT PLANT	20,000		
30,048	47,095	25,000	05-90-214	MATERIALS & SUPPLIES	30,000		
2,876	3,670		05-90-215	MERCHANT FEES			
		10,900	05-90-216	CONTRACTED SERVICES	13,945	-	-
				CORRPRO	925		
				CREATIVE LANDSCAPE & MAINTENANCE (BACKFLOW TESTING)	650		
				ESRI LICENSING - ANNUAL FEE	1,045		
				FERGUSON WATERWORKS	2,700		
				HACH	8,200		
				ONE CALL CONCEPTS (LOCATES)	150		
				VALLEY FIRE CONTROL	275		
5,726	60,400	75,000	05-90-217	CONSULTING - ENGINEERING	230,500		
				COLLINS 8" MAIN REPLACEMENT	50,000		
				WILLIAMS WATER LINE UPGRADE ENGINEERING	45,000		
				SOUTH WATER TANK REPLACEMENT ENGINEERING	35,500		
				GENERAL	100,000		
2,163		5,000	05-90-218	SMALL TOOLS & EQUIPMENT	2,500		
1,741		2,500	05-90-219	MEETINGS & TRAVEL	2,500		
1,115	6,000	3,000	05-90-220	EDUCATION & TRAINING	3,000		
3,113		15,000	05-90-221	LAB SERVICES & SUPPLIES	17,000		
18,344		3,000	05-90-222	VEHICLE MAINTENANCE & SUPPLIES	1,250		
		3,100	05-90-223	FUEL	4,500		
1,787		1,000	05-90-224	EQUIPMENT MAINTENANCE & RENTAL	1,000		
31	1,500	1,000	05-90-225	MISCELLANEOUS	1,000		
130,338	251,728	238,700		TOTAL MATERIALS & SERVICES	353,366	-	-
				CAPITAL OUTLAY			
14,955	19,971	22,200	05-90-710	EQUIPMENT	30,000	-	-
				PUMPS	20,000		
				TURBIDOMETER	10,000		
4,812	820	315,500	05-90-711	WATER DISTRIBUTION	760,000	-	-
				ROUTE 5 NEW METER BOXES & LIDS	175,000		
				COLLINS STREET WATER LINE REPLACEMENT	500,000		
				ROCKY CREEK 6' TOTALIZER, METER & KNIFE SWITCH	20,000		
				SHELL AVENUE WATER LINE REPLACEMENT	65,000		
	20,000		05-90-712	SERVICE VEHICLE			
		20,000	05-90-713	FIRE METER - EASTRIDGE DEVELOPMENT	20,000		

9,935		382,000	05-90-714	WATER TREATMENT PLANT	225,000	-	-
				BACKWASH POND TANK	30,000		
				CATHODIC PROTECTION SYSTEM (BOTH TANKS)	45,000		
				PAINT NORTH WATER TANK	150,000		
29,702	40,791	739,700		TOTAL CAPITAL OUTLAY	1,035,000	-	-
				TRANSFERS			
	6,251		05-90-930	TRANSFER TO WATER DEBT SERVICE FUND			
16,000	16,000		05-90-931	TRANSFER TO WATER BOND FUND			
	22,766		05-90-932	TRANSFER TO MIROCO FUND			
		350,310	05-90-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	366,802	-	-
				5% CITY ADMINISTRATOR/RECORDER	4,988		
				20% PUBLIC WORKS DIRECTOR	22,351		
				20% PUBLIC WORKS SUPERVISOR	14,598		
				0% DEPUTY CITY RECORDER	-		
				10% ACCOUNTING SPECIALIST	6,138		
				10% ADMINISTRATIVE ASSISTANT	5,132		
				40% UTILITY BILLING/OFFICE ASSISTANT	24,076		
				30% WASTEWATER PLANT OPERATOR I	55,531		
				10% WASTEWATER PLANT OPERATOR I	5,973		
				80% WATER PLANT OPERATOR I	43,341		
				18% UTILITY WORKER 1	17,600		
				18% UTILITY WORKER 2	26,390		
				5% HARBORMASTER	3,350		
				6% MAINTENANCE WORKER	4,022		
				5% MAINTENANCE WORKER	5,820		
				5% TEMPORARY/SEASONAL	-		
				5% OVERTIME	8,750		
				% BENEFITS (BASED ON PUBLISHED RATES)	118,741		
		30,000	05-90-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	15,000		
16,000	45,017	380,310		TOTAL TRANSFERS	381,802	-	-
				DEBT SERVICE			
	100,000	125,000	05-90-610	2012 GO BOND LOAN PAYMENT	125,000		
		35,000	05-90-611	2012 GO BOND INTEREST PAYMENT	35,000		
-	100,000	160,000		TOTAL DEBT SERVICE	160,000	-	-
				CONTINGENCY			
	100,000	100,000	05-90-800	OPERATING CONTINGENCY	100,000		
176,040	537,536	1,618,710		TOTAL WATER PROGRAM EXPENDITURES	2,030,167	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WATER SDC PROGRAM EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
3,288	1,101		05-95-610	SDC-R			
			05-95-611	SDC-I			
3,288	1,101	-		TOTAL SDC EXPENDITURES	-	-	-
3,288	1,101	-		TOTAL WATER SDC PROGRAM EXPENDITURES	-	-	-
179,328	538,636	1,618,710		TOTAL WATER ENTERPRISE FUND EXPENDITURES	2,030,167	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	WATER ENTERPRISE FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
	279,865		05-90-760	CIP PROJECT LIST			
-	279,865	-	-	TOTAL RESERVE ACCOUNTS	-	-	-
2,486,695	1,270,134	1,058,214		UNAPPROPRIATED ENDING FUND BALANCE	1,167,980	-	-
	2,132,551	1,058,214		TOTAL OTHER WATER FUND REQUIREMENTS	1,167,980	-	-
179,328	2,671,188	2,676,924		TOTAL WATER ENTERPRISE FUND REQUIREMENTS	3,198,147	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	MIROCO WATER RESERVE FUND RESOURCES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
37,020	30,000	30,000	54-29-800	BEGINNING FUND BALANCE	30,000	30,000	30,000
8			54-32-100	INTEREST			
22,766			54-32-200	TRANSFERRED FROM OTHER FUNDS			
59,794	30,000	30,000		TOTAL RESOURCES	30,000	30,000	30,000
59,794	30,000	30,000		TOTAL MIROCO WATER RESERVE FUND RESOURCES	30,000	30,000	30,000

59,794	30,000	30,000		TOTAL MIROCO WATER RESERVE FUND RESOURCES	30,000	30,000	30,000
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Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	MIROCO WATER RESERVE FUND EXPENDITURES	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				MATERIALS & SERVICES			
			07-54-210	MICORO BOND SHARE			
				TRANSFERS			
6,251			07-54-220	TRANSFER TO WATER FUND			
6,251	-	-		TOTAL EXPENDITURES	-	-	-
6,251	-	-		TOTAL MIROCO WATER RESERVE EXPENDITURES	-	-	-

Actual FY 2021-2022	Adopted FY 2022-2023	Adopted FY 2023-2024	Account #	MIROCO WATER RESERVE FUND SUMMARY	Proposed FY 2024-2025	Approved FY 2024-2025	Adopted FY 2024-2025
				RESERVE ACCOUNTS			
53,545	30,000	30,000	07-540-760	RESERVE FOR FUTURE EXPENDITURES	30,000	30,000	30,000
53,545	30,000	30,000		TOTAL RESERVE ACCOUNTS	30,000	30,000	30,000
(2)	-	-		UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
53,545	30,000	30,000		TOTAL OTHER MIROCO WATER RESERVE FUND REQUIREMENTS	30,000	30,000	30,000

59,796	30,000	30,000		TOTAL MIROCO WATER RESERVE FUND	30,000	30,000	30,000
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FY 2024-2025

	Allocation Percentages							General	Street	Parks	Harbor	Sewer	Water	Total		
	General	Street	Parks	Harbor	Sewer	Water										
City Administrator/Recorder	0.55		0.20	0.15	0.05	0.05	1.00	54,863	-	19,950	14,963	4,988	4,988	99,750	\$	99,750.00
Public Works Director	0.20	0.20	0.10	0.10	0.20	0.20	1.00	22,351	22,351	11,176	11,176	22,351	22,351	111,757	\$	111,756.96
Public Works Supervisor	0.20	0.20	0.10	0.10	0.20	0.20	1.00	14,598	14,598	7,299	7,299	14,598	14,598	72,992	\$	72,992.33
Deputy City Recorder	0.30		0.10	0.60			1.00	21,107	-	7,036	42,213	-	-	70,355	\$	70,355.02
Waste Water Plant Operator 1					0.90	0.10	1.00	-	-	-	-	53,757	5,973	59,730	\$	59,729.98
Waste Water Plant Operator 1					0.90	0.10	1.00	-	-	-	-	55,531	6,170	61,701	\$	61,701.07
Water Plant Operator 1	0.13				0.07	0.80	1.00	7,043	-	-	-	3,792	43,341	54,177	\$	54,176.85
Utility Worker 2	0.05	0.30	0.06	0.02	0.18	0.39	1.00	3,383	20,300	4,060	1,353	12,180	26,390	67,666	\$	67,665.50
Utility Worker 2	0.20	0.10	0.15	0.05	0.18	0.32	1.00	11,000	5,500	8,250	2,750	9,900	17,600	55,000	\$	55,000.00
Harbormaster	0.10			0.80	0.05	0.05	1.00	6,700	-	-	53,604	3,350	3,350	67,005	\$	67,004.78
Maintenance Worker	0.25	0.05	0.35	0.25	0.05	0.10	1.05	14,550	2,910	20,369	14,550	2,910	5,820	58,198	\$	58,198.44
Maintenance Worker	0.14	0.10	0.50	0.05	0.08	0.08	0.95	7,039	5,028	25,138	2,514	4,022	4,022	50,275	\$	50,275.00
Accounting Specialist	0.70			0.10	0.10	0.10	1.00	42,964	-	-	6,138	6,138	6,138	61,376	\$	61,376.48
Administrative Assistant	0.50		0.30		0.10	0.10	1.00	25,662	-	15,397	-	5,132	5,132	51,324	\$	51,324.00
Utility Billing/Office Assistant	0.20				0.40	0.40	1.00	12,038	-	-	-	24,076	24,076	60,190	\$	60,190.34
Harbor Seasonal Worker (Temp)	0.20			0.80			1.00	8,000	-	-	32,000	-	-	40,000	\$	40,000.00
Overtime	0.10	0.15	0.10	0.15	0.25	0.25	1.00	3,500	5,250	3,500	5,250	8,750	8,750	35,000	\$	35,000.00
	1.25	1.59	1.49	2.49	2.68	3.50	13.00	254,797	75,937	122,175	193,809	231,476	198,700	1,076,497	\$	1,076,496.75
Social Security @ .062								15,797	4,708	7,575	12,016	14,352	12,319	66,767		
Medicare @ .0145								3,695	1,101	1,772	2,810	3,356	2,881	15,615		
State Unemployment @ .027								6,880	2,050	3,299	5,233	6,250	5,365	29,076		
Workers Comp (estimated @ .08%)								2,038	607	977	1,550	1,852	1,590	8,615		
								28,410	8,467	13,622	21,610	25,810	22,155	120,074		
Health Insurance (estimated)								23,500	23,500	19,500	37,000	52,000	53,000	208,500		
Life Insurance (estimated)								30	25	30	35	50	50	220		
Retirement - PERS (estimated at 28%)								43,000	9,200	20,320	43,100	50,101	43,211	208,932		
LTD (estimated)								175	150	125	125	325	325	1,225		
								66,705	32,875	39,975	80,260	102,476	96,586	418,877		
Total Benefits								95,115	41,342	53,597	101,870	128,286	118,741			
Total Personal Services								349,912	117,279	175,772	295,678	359,761	317,441	1,615,843		