



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: August 2, 2023

Department: Community Services Agenda Planning Date: July 20, 2023 Time required: 5 min

X Audio/Visual aids Short Power Point

Contact: Steve Dickey Phone: 503-373-4334

Department Head Signature: [Handwritten Signature]

TITLE A Public Hearing for the adoption of Substantial Amendment #2 to the 2021 - 2022 Annual Action Plan

Issue, Description & Background A Public Hearing to adopt the 2021 - 2022 Annual Action Plan Substantial Amendment #2. The amendment moves \$50,000 from Neighbors Sheltering Unsheltered Neighbors, and \$150,000 from the Homeowner Rehabilitation Program to provide \$200,000 to fund the Safe Sleep Program operated by the United Way of the Mid-Willamette Valley.

Financial Impacts: None

Impacts to Department & External Agencies The Neighbors Sheltering Unsheltered Neighbors project did not come to fruition, and the Homeowner Rehabilitation Project will still have \$633,615,20 remaining available for future project applicants.

Options for Consideration: 1) By Resolution adopted the 2021 - 2022 Annual Action Plan Substantial Amendment #2 2) Do not adopt the 2021 - 2022 Annual Action Plan Substantial Amendment #2

Recommendation: Recommend adoption of the 2021 - 2022 Annual Action Plan Substantial Amendment #2

List of attachments: 2021 - 2022 Annual Action Plan Substantial Amendment #2, Copy of official Notice of Public Hearing published June 7, 2023.

Presenter: Steve Dickey

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Steve Dickey - sdickey@co.marion.or.us

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

RESOLUTION No. _____

In The Matter Of Substantial Amendment)
#2 to the FY2021-2022 Annual Action Plan)
under the Federal Community Development)
Block Group and HOME Investment)
Partnerships Programs)

WHEREAS, Per the Marion County Citizen Participation Plan adopted on August 11, 2021 a substantial amendment is triggered to an Annual Action Plan (AAP) when a new activity not described in the AAP is planned and more than 50% of funds are being changed to an allocated activity.

WHEREAS, Marion County is proposing to add the activity of Public Services (Safe Sleep Program, United Way of the Mid-Willamette Valley) in the amount of \$200,000. Reducing \$50,000 from Neighbors Sheltering Unsheltered Neighbors, and \$150,000 from Homeowner Rehabilitation.

NOW THEREFORE, it is resolved that the Board of Commissioners approve substantial amendment #2 to the Annual Action Plan (AAP) and redirect funds to the designated categories.

RESOLVED that the Board of Commissioners approves substantial amendment #2 to the FY20221-2022 Annual Action Plan under the federal Community Development Block Group and HOME Investment Partnerships Programs.

DATED this _____ day of _____, 2023

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

SUBSTANTIAL AMENDMENT TO THE 2021-2022 ANNUAL ACTION PLAN

A. Executive Summary

The U.S. Department of Housing and Urban Development (HUD) requires all entitlement communities receiving Community Development Block Grant (CDBG) funds, such as Marion County, to prepare and submit a Consolidated Plan every five years to establish a unified, strategic vision for economic development, housing and community development actions. The Consolidated Plan encompasses the analysis of local community needs and coordinates appropriate responses to those needs and priorities. The Marion County Board of Commissioners adopted the current 2021-2025 Five Year Consolidated Plan on August 11, 2021.

The Consolidated Plan is carried out through Annual Action Plans which provide a concise summary of the actions, activities, and the specific federal and non-federal resources that will be used each year to address the priority needs and specific goals identified by the Consolidated Plan. The County must submit an Annual Action Plan to HUD by no later than May 15th of each year during the five-year period.

Per the County's Citizen Participation Plan, a Substantial Amendment to an Annual Action Plan is required when a "substantial" change is proposed, which includes:

1. An activity described in the AAP is cancelled;
2. A new activity not described in the AAP is planned;
3. The location of an activity described in the AAP is changed so that it is located in a different service area than originally described;
4. The beneficiaries of an activity described in the AAP are changed so that the predominant group of beneficiaries is different from those which were described;
5. The purpose or scope of work of an activity described in the AAP are changed in essential, important, or significant ways from those described, as determined by the Board of Commissioners; or
6. The purpose or scope of the activity described in the AAP is changed such that the budget of the project is increased by at least \$25,000 and more than 25% of the original activity budget.

This substantial Amendment to the 2021-2022 Annual Action Plan is necessary because the County is proposing to add activities described in Section C and to change more than 25% of the amount of funds allocated to an activity.

B. Citizen Participation

A Notice of Public Hearing and a 30-day public review period is being published in the Woodburn Independent and The Statesman Journal on Wednesday June 7, 2023, informing the public of the proposed Substantial Amendment and inviting comments at the public hearing. The public review period will begin on June 8, 2023, and end on July 7, 2023. Citizens are able to review copies of the draft Substantial Amendment at 555 Court Street NE Salem, OR. 97301. On August 2, 2023, the Board of Commissioners will be hearing public comments regarding the Substantial Amendments.

C. Changes to the 2021-2022 Annual Action Plan Activities

Goals per the Consolidated Plan	Initial Funds	Funding Source	Initial Activity	Proposed Funds	Funding Source	Proposed Activity
Increase Avail/Afford Housing Options	\$ 948,956	CDBG	Owner Rehab	\$ 150,000	CDBG	Public Service
Increase Access to Community Services	\$ 50,000	CDBG	TBD/NSUSN	\$ 50,000	CDBG	Public Service
Increase Avail/Afford Housing Options	\$ 465,844	HOME	Down Payment Assistance	\$250,000	HOME	Habitat for Humanity

D. Proposed Projects

The above first two proposed changes are intended to provide funding to United Way for United Way Safe Sleep United in the amount of \$200,000. The proposed public service activity and project meet the goal in the consolidated plan of increasing access to community services.

The third change is intended to provide funding for 2 new homes to be constructed by Mid-Willamette Habitat for Humanity, thus furthering the goal of increasing availability and affordability of housing options as indicated in the consolidated plan.

E. Public Comments

All public comments received during the 30-day public review period or at the public hearing will be incorporated into the overall Substantial Amendment submitted to HUD.



FORM A- Project Summary Form

Project Name: United Way Safe Sleep United

Project Location: 1910 Front Street Salem, Oregon

Project Description: United Way is seeking funds to assist in operation of our Safe Sleep low barrier, women and children over night shelter. This shelter has a forty bed capacity and serves clients from Marion County. Funds will cover increased staffing to meet case management needs and food.

Grant Funds Requested: Grant: \$ 200,000

Loan: \$ _____

Applicant: United Way of the Mid-Willamette Valley

Address: 455 Bliler St. NE

City, State & Zip: Salem, Oregon 97301

Website: <https://www.unitedwaymww.org/>

DUNS/UEI Number: M7EMZPHKK6F5

Contact Person: Jodi Blackman

Phone Number: 503-363-1651

Email Address: jblackman@unitedwaymww.org



Marion County, Oregon

FORM B-Budget Form

Project Budget: \$423,080

Other Public Funds: \$98,608

Private Funds: \$85,505

Remaining Project Total: \$238,967

Funds Request: \$200,000.00

Total Other Public Funds: NA

Source	Secured	Committed	Applied For	Use of Funds

Total Other Private Funds: \$38,967

Source	Secured	Committed	Applied For	Use of Funds
UW operations	\$38,967			General operations

United Way of the Mid-Willamette Valley

Consolidated Financial Statements with Supplemental Information

Years Ended December 31, 2021 and 2020



UNITED WAY OF THE MID-WILLAMETTE VALLEY
Consolidated Financial Statements with Supplemental Information
Years Ended December 31, 2021 and 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
United Way of the Mid-Willamette Valley
Salem, Oregon

Opinion

We have audited the accompanying financial statements of United Way of the Mid-Willamette Valley (an Oregon nonprofit organization) (United Way), which comprise the consolidated statements of financial position as of December 31, 2021, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of United Way of the Mid-Willamette Valley as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of the Mid-Willamette Valley's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITORS' REPORT, CONTINUED

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated 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 United Way of the Mid-Willamette Valley'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of the Mid-Willamette Valley'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.

Report on Summarized Comparative Information

We have previously audited United Way's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated September 16, 2021. In our opinion, the summarized comparative information presented herein, as of and for the year ended December 31, 2020, is consistent in all material respects with the audited consolidated financial statements from which it has been derived.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of Community Benefit Allocations Paid on page 19 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Aldrich CPAs + Advisors LLP

Salem, Oregon
TBD, 2022

UNITED WAY OF THE MID-WILLAMETTE VALLEY**Consolidated Statements of Financial Position**

December 31, 2021 and 2020

ASSETS	<u>2021</u>	<u>2020</u>
Current Assets:		
Cash and cash equivalents	\$ 642,109	\$ 1,538,261
Restricted cash	206,198	-
Investments	629,289	564,526
Inventory	533,631	314,361
Pledges receivable, net	612,809	606,970
Grants receivable	587,374	65,920
Prepaid expenses	14,910	14,229
Total Current Assets	<u>3,226,320</u>	<u>3,104,267</u>
Investments Restricted or Designated for Endowment	219,732	196,187
Donor Advised Funds	518,378	467,545
Note Receivable	325,000	325,000
Land, Building, and Equipment, net	1,259,003	624,412
Other Assets	5,917	5,718
Total Assets	<u>\$ 5,554,350</u>	<u>\$ 4,723,129</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Current portion of capital lease liability	\$ 10,544	\$ 10,157
Accounts payable	130,650	69,811
Designations payable	430,702	252,843
Deferred revenues	330,113	-
Accrued payroll liabilities	61,453	42,059
Total Current Liabilities	<u>963,462</u>	<u>374,870</u>
Capital Lease Liability, net of current portion	<u>31,117</u>	<u>41,661</u>
Total Liabilities	<u>994,579</u>	<u>416,531</u>
Net Assets:		
Without donor restrictions	3,878,225	2,869,946
With donor restrictions	681,546	1,436,652
Total Net Assets	<u>4,559,771</u>	<u>4,306,598</u>
Total Liabilities and Net Assets	<u>\$ 5,554,350</u>	<u>\$ 4,723,129</u>

See accompanying notes to consolidated financial statements.

UNITED WAY OF THE MID-WILLAMETTE VALLEY
Consolidated Statements of Activities and Changes in Net Assets
Years Ended December 31, 2021 and 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021 Total</u>	<u>2020 Total (Memo Only)</u>
Changes in Net Assets:				
Revenue and support:				
Contributions	\$ 1,191,066	\$ 207,644	\$ 1,398,710	\$ 2,177,148
Less: amounts designated by donors	(291,401)	-	(291,401)	(136,351)
Less: allowance for pledge loss	(31,787)	-	(31,787)	(46,934)
Net Campaign Results	867,878	207,644	1,075,522	1,993,863
Grant income	920,994	-	920,994	881,619
Donated goods and services	3,466,478	-	3,466,478	2,666,651
Investment gain	136,507	-	136,507	171,585
Miscellaneous income	155,286	-	155,286	81,898
Net assets released from restriction	962,750	(962,750)	-	-
Total Revenue and Support	6,509,893	(755,106)	5,754,787	5,795,616
Expenses:				
Program services:				
Community impact	4,800,677	-	4,800,677	4,048,603
Supporting services:				
Administrative	426,334	-	426,334	220,723
Fundraising	274,603	-	274,603	190,876
Total Expenses	5,501,614	-	5,501,614	4,460,202
Change in Net Assets	1,008,279	(755,106)	253,173	1,335,414
Net Assets, beginning of year	2,869,946	1,436,652	4,306,598	2,971,184
Net Assets, end of year	<u>\$ 3,878,225</u>	<u>\$ 681,546</u>	<u>\$ 4,559,771</u>	<u>\$ 4,306,598</u>

UNITED WAY OF THE MID-WILLAMETTE VALLEY
Consolidated Statement of Functional Expenses
Year Ended December 31, 2021

	Program Services		Supporting Services		Total
	Community		Administrative	Fundraising	
	Impact				
Community benefit allocations	\$ 775,163	\$ -	\$ -	\$ -	\$ 775,163
Community impact expenses	106,324	135	-	-	106,459
Salaries and related expenses	793,334	300,325	223,851	-	1,317,510
Campaign expenses	-	15,997	-	-	15,997
Special event expenses	-	538	35	-	573
Office expenses	54,714	21,616	16,292	-	92,622
Facility and equipment expenses	5,241	17,243	11,473	-	33,957
Depreciation and amortization	19,854	13,211	6,035	-	39,100
Travel and meeting expenses	5,673	408	301	-	6,382
Insurance	11,173	10,055	6,704	-	27,932
Membership dues	11,209	6,831	4,554	-	22,594
Marketing and advertising	3,473	1,169	1,619	-	6,261
Donated goods & services	2,950,738	-	-	-	2,950,738
Non-personnel expenses	2,423	2,164	1,442	-	6,029
Professional fees	5,411	36,354	2,105	-	43,870
Century 21 allocated costs	54,506	-	-	-	54,506
Other expenses	1,441	288	192	-	1,921
	<u>\$ 4,800,677</u>	<u>\$ 426,334</u>	<u>\$ 274,603</u>	<u>\$ -</u>	<u>\$ 5,501,614</u>

UNITED WAY OF THE MID-WILLAMETTE VALLEY**Consolidated Statement of Functional Expenses**

Year Ended December 31, 2020

	Program Services		Supporting Services		Total
	Community Impact		Administrative	Fundraising	
Community benefit allocations	\$ 358,808	\$ -	\$ -	\$ 358,808	
Community impact expenses	354,199	-	-	354,199	
Salaries and related expenses	575,228	124,053	157,169	856,450	
Campaign expenses	-	-	5,191	5,191	
Special event expenses	-	-	1,204	1,204	
Office expenses	37,334	9,254	7,944	54,532	
Facility and equipment expenses	53,045	6,174	4,161	63,380	
Depreciation and amortization	31,749	3,695	2,490	37,934	
Travel and meeting expenses	3,020	477	249	3,746	
Insurance	16,144	11,547	4,108	31,799	
Membership dues	17,207	8,709	2,867	28,783	
Marketing and advertising	8,739	2,700	1,905	13,344	
Donated goods & services	2,574,004	43	-	2,574,047	
Non-personnel expenses	9,542	4,371	2,167	16,080	
Professional fees	7,484	48,358	1,369	57,211	
Other expenses	2,100	1,342	52	3,494	
	<u>\$ 4,048,603</u>	<u>\$ 220,723</u>	<u>\$ 190,876</u>	<u>\$ 4,460,202</u>	

UNITED WAY OF THE MID-WILLAMETTE VALLEY**Consolidated Statements of Cash Flows**

Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Cash received from donors	\$ 1,256,898	\$ 1,922,923
Cash received from grants	729,653	815,699
Cash received from miscellaneous and investment income	192,767	423,124
Cash paid for designations	(113,542)	(161,880)
Cash paid for allocations and property purchase	(775,163)	(358,808)
Cash paid to suppliers and employees	(1,661,790)	(1,532,586)
Net Cash Provided (Used) by Operating Activities	<u>(371,177)</u>	<u>1,108,472</u>
Cash Flows from Investing Activities:		
Purchases of investments	(783,507)	(175,119)
Proceeds from the sale of investments	847,578	394,382
Purchases of property and equipment	(372,691)	(71,769)
Net Cash Provided (Used) by Investing Activities	<u>(308,620)</u>	<u>147,494</u>
Cash Used by Financing Activities - Payments on capital lease liability	<u>(10,157)</u>	<u>(9,343)</u>
Net Change in Cash and Cash Equivalents	(689,954)	1,246,623
Cash and Cash Equivalents, beginning	<u>1,538,261</u>	<u>291,638</u>
Cash and Cash Equivalents, ending	<u>\$ 848,307</u>	<u>\$ 1,538,261</u>
Reconciliation of Changes in Net Assets to Net Cash		
Provided (Used) by Operating Activities:		
Change in net assets	\$ 253,173	\$ 1,335,414
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Realized gains on investments and donor-advised funds	(83,131)	(49,390)
Unrealized gains on investments and donor-advised funds	(15,895)	(95,969)
Donated investments	(104,186)	(269,018)
In-kind contributions held in inventory	(219,270)	(88,060)
In-kind contributions of property	(301,000)	-
Sale (contributions) of donor restricted property	-	315,000
Depreciation and amortization	39,100	37,934
Grants receivable	(191,341)	(65,920)
Changes in operating assets and liabilities:		
Pledges receivable	(5,839)	61,727
Prepaid expenses	(681)	20,672
Other assets	(199)	(152)
Accounts payable	60,839	(73,474)
Designations payable	177,859	(25,529)
Accrued payroll liabilities	19,394	5,237
Net Cash Provided (Used) by Operating Activities	<u>\$ (371,177)</u>	<u>\$ 1,108,472</u>
Supplemental Schedule of Noncash Activities:		
Non-cash contribution of property	<u>\$ 301,000</u>	<u>\$ -</u>
Net of assets acquired under capital lease	<u>\$ -</u>	<u>\$ 37,301</u>

See accompanying notes to consolidated financial statements.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

United Way of the Mid-Willamette Valley (United Way) was established in 1937 and is a nonprofit corporation headquartered in Salem, Oregon. United Way remains committed to supporting communities in Marion, Polk and Yamhill counties through the allocation of dollars invested in local programs, partnerships and initiatives that address community-wide issues and result in positive, measurable outcomes. With the help of corporate, employee and individual contributions, United Way directs resources (financial, volunteer and in-kind) toward education—helping children, youth and adults achieve their potential; income—promoting financial stability and independence; and health—improving people's health and independence. Allocations are made with a special focus on collaborative efforts among agencies that provide a wide range of services for clients.

United Way funded various community impact activities during the years ended December 31, 2021 and 2020. These activities relate to community services, transportation services, and community and volunteer engagement and totaled \$106,459 in 2021 (\$359,199 in 2020).

United Way also supports the community by distributing non-cash resources (known as gifts in-kind) to nonprofit organizations, as well as providing Salem Area Transit bus passes to local nonprofit organizations for distribution to their clients. United Way is affiliated with United Way Worldwide and paid charter fees of \$16,501 in 2021 (\$20,472 in 2020).

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting. United Way follows the accounting and reporting standards included in the Accounting and Audit Guide, *Not-for-Profit Organizations*, issued by the American Institute of Certified Public Accountants and *Accounting and Financial Reporting – A Guide for United Ways and Not-for-Profit Human Service Organizations*.

The consolidated financial statements of the United Way of the Mid-Willamette Valley at December 31, 2021 and 2020 include the accounts and activity of United Way and its wholly-owned subsidiaries, UWMWV Properties, LLC., and Safe Sleep United, LLC, which provide various support services throughout the community. All intercompany balances and transactions have been eliminated in the consolidated financial statements.

Consolidated Financial Statement Presentation

The consolidated financial statements of United Way have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require United Way to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of United Way. These net assets may be used at the discretion of United Way's management and the Board of Directors.

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

United Way records contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions.

When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 1 - Organization and Summary of Significant Accounting Policies, continued

Cash and Cash Equivalents

Cash and cash equivalents include certain investments in highly liquid debt instruments that can be easily converted into cash, with original maturities of three months or less. United Way maintains its cash in bank deposit accounts that, at times, may exceed the federally insured limit of \$250,000 per account holder, per bank. United Way has not experienced any losses in its bank accounts, and management believes it is not exposed to any significant credit risk on cash and cash equivalents.

Restricted Cash

United Way holds monies representing assets with donor restrictions limited in use and required to be kept in separate bank accounts for Santiam Fire Long Term Recovery Group, and affordable housing

	<u>2021</u>		<u>2020</u>
Cash and cash equivalents	\$ 642,109	\$	1,538,261
Restricted cash	206,198		-
Total cash presented in the statements of cash flows	<u>\$ 848,307</u>	<u>\$</u>	<u>1,538,261</u>

Income Taxes

United Way is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Exemptions from the State of Oregon corporation excise tax are provided by Oregon Revised Statutes 317.080. In any year in which United Way has gross receipts from unrelated business activities of \$1,000 or more, it must file form 990-T with the Internal Revenue Service and pay tax on such income, less any related deductions. There was no such income for the years ending December 31, 2021 or 2020.

United Way follows US GAAP related to the recognition of uncertain tax positions. These standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions. These standards require an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position would not be sustained if examined by a taxing authority. Management has determined that United Way has no uncertain tax positions as of December 31, 2021 and 2020, and therefore no amounts have been accrued.

United Way files informational and income tax returns in the United States, state and local jurisdictions, as applicable.

Estimates

The preparation of consolidated financial statements in conformity with US GAAP requires United Way's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investments and Fair Value

Investments are stated at fair value based on a framework that provides a fair value hierarchy prioritizing the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). See note 3 for further information regarding United Way's measurement of investments.

Realized and unrealized gains and losses are included with investment income or loss in the change in net assets in the accompanying consolidated statements of activities and changes in net assets.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 1 - Organization and Summary of Significant Accounting Policies, continued

Fair Value of Financial Instruments

United Way's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, restricted cash, investments, donor advised funds, receivables, and accounts payable. United Way estimates that the fair value of all of these non-derivative financial instruments at December 31, 2021 and 2020 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying consolidated statements of financial position.

Endowments

United Way's endowments include both donor-restricted endowment funds and funds designated by the board to function as endowments. As required by US GAAP, net assets associated with endowment funds, including funds designated by the board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. In accordance with UPMIFA (the Uniform Prudent Management of Institutional Funds Act), United Way considers the following factors in making a determination to appropriate or accumulate endowment funds:

- The duration and preservation of the fund
- The purposes of United Way and the board-designated endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of United Way
- The investment policies of United Way

Return Objectives and Risk Parameters

United Way has adopted investment and spending policies for endowment assets that attempt to provide funding for the operating expenses of programs supported by its endowments and increase the value of the original contributed capital by an amount not less than the annual increase in the Consumer Price Index (CPI).

Investment Strategy

United Way relies on a total return strategy in which investment returns are achieved through both long-term growth of capital and consistent annual total returns (interest income).

Spending Policy

United Way annually determines a spending level for its anticipated needs during the year. The determination of the policy allows United Way to have a stable and predictable flow of funds. The amount determined for spending is consistent with United Way's objective to maintain the purchasing power of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return.

Revenue Recognition

United Way recognizes revenue in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which United Way expects to be entitled in exchange for those goods or services.

Administrative Fees – Fees for administering the 'Empowerment and Leadership for Youth and Young Adults Program' (ELY) and the 'Oregon Employees' Charitable Fund Drive' on behalf of other organizations are recognized as the administrative services are provided, specifically on a month by month basis. Receivables are recorded when revenue earned under the contract with the associated organization exceeds the cash received. Total receivables for such fees at December 31, 2021 totaled \$76,515 (\$109,575 in 2020). Unearned revenue is recorded when cash received under the contract exceeds the revenue earned. No amounts were collected at December 31, 2021 or 2020 for services that had not been provided. As such, no unearned income for administrative fees is recognized by United Way at December 31, 2021 or 2020.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 1 - Organization and Summary of Significant Accounting Policies, continued

Revenue Recognition, continued

Campaign Results – Contributions received, including unconditional promises to give, are recognized as revenue in the period received or pledged. When the donor specifies the agency that is to receive the donated funds, contributions are treated as agency transactions and are recorded as contributions and amounts designated by donors in the consolidated statements of activities and changes in net assets. Contributions with specific donor-imposed restrictions are reported as an increase in net assets with donor restrictions, unless those restrictions are met in the same year as the donation is received, in which case they are presented as increases in net assets without donor restriction.

Pledges that do not specify a recipient agency are recorded as revenue when pledged and designated by United Way for the Community Impact Fund and supporting services. United Way makes allocations out of the Community Impact Fund to various agencies based on recommendations of volunteer review panels that review agency grant applications and presentations. These recommendations are then reviewed and approved by the Board of Directors.

Contributed Goods and Personal Services – United Way records the value of professional services when there is an objective basis available to measure their value and the services received require specialized skills. Contributions of professional accounting, legal, and other services of \$400 and \$10,040 were recognized for the years ended December 31, 2021 and 2020, respectively.

Significant donated materials and other items are valued at cost or estimated fair market value on the date of the gift, as applicable. Donated materials and property totaling \$3,466,478 and \$2,666,611 were recognized for the years ended December 31, 2021 and 2020. Donated goods were passed on to United Way's participating agencies under its gifts in-kind activities.

No amounts have been reflected in the consolidated statements for donated services that do not require specialized skills, since there is no objective basis to measure the value of such services. Nevertheless, a substantial number of volunteers have donated significant amounts of their time to United Way's program services and fundraising.

Grants and Contracts – United Way recognizes grant and contract revenue in the period received if the amounts are related to unconditional non-exchange transactions. Non-exchange transactions are different than exchange transactions in that they do not require performance of certain tasks or events by United Way to receive funds. Grant and contract revenues classified as exchange revenues are recognized in the period in which the related work is performed in accordance with the terms of the grant or contract. Grants receivable are recorded when revenue earned under a grant or contract exceeds the cash received. Unearned revenue is recorded when cash received under a grant or contract exceeds the revenue earned.

Conditional contributions and grants, including amounts received under various governmental contracts, are not recognized until they become unconditional, which is when the conditions on which they depend are substantially met. Amounts received in excess of contributions and grants recognized to date are classified as deferred revenue. The balance of deferred revenues as of December 31, 2021 is \$330,113 (none in 2020).

Pledges Receivable

Pledges receivable consist of unconditional promises to give. All unconditional promises to give are expected to be collected within one year. The allowance for estimated uncollectible pledges receivable is based on past experience and an analysis of current receivable balances. Receivables deemed uncollectible are recorded against the allowance.

Inventory

Inventory consists of donated goods received that have not yet been passed to United Way's participating agencies as gifts-in-kind. Inventory is stated at the estimated fair value of donated goods received.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 1 - Organization and Summary of Significant Accounting Policies, continued

Land, Building, and Equipment

Acquisition of land, buildings, and equipment exceeding \$2,500 is capitalized and recorded at cost. Donated assets are recorded at estimated fair value as of the date of donation. Depreciation is calculated using the estimated useful lives of the assets beginning on the date the asset is placed in service as follows:

	<u>Depreciable lives</u>
Buildings and improvements	3 - 39 years
Furniture and equipment	3 - 15 years

Other Assets

United Way is the beneficiary of a cash surrender value life insurance policy that is recorded in other assets. The amount recorded is the amount of the policy that is realizable as of the date of the consolidated statements of financial position.

Designations Payable

Designations payable reported in the consolidated statements of financial position represent amounts pledged and received or receivable from donors who specified United Way to receive the funds, but United Way had not paid the designated recipient organization as of year-end. Designated pledges are not paid until the pledge has been collected from the donor and verification of the not for profit status of the designee has been received.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and changes in net assets and consolidated statements of functional expenses. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and related expenses, office expenses, facility and equipment expenses, depreciation and amortization, insurance, membership dues, marketing and advertising, non-personnel expenses, professional fees, and other expenses. Certain costs related to these expenses and others are directly charged to a specific program or supporting function, with the remaining costs being allocated based on estimates of time and effort.

Comparative Financial Information

The consolidated statements of activities and changes in net assets include certain prior-year summarized comparative information in total, but not by net asset class in columns captioned "Memo Only". Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with United Way's consolidated financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Reclassifications

Certain amounts in the December 31, 2020 consolidated financial statements have been reclassified for comparative purposes to conform to the presentation in the December 31, 2021 consolidated financial statements. There was no impact on net assets as a result of these reclassifications.

Subsequent Events

United Way has evaluated subsequent events through **July 20, 2022**, which is the date the consolidated financial statements were available to be issued.

The stock market experienced volatility subsequent to year end. Investments held by United Way declined **approximately 15%** as of the date these financial statements were available to be issued. The ultimate duration and impact of the volatility was undeterminable at the time of issuing the financial statement reports.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 2 - Availability and Liquidity

The following reflects United Way's financial assets as of December 31, 2021 and 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the consolidated statements of financial position date. Amounts not available include amounts set aside for long-term investing in the quasi-endowment that could be drawn upon if the governing board approves that action. However, amounts already appropriated from either the donor-restricted endowment or quasi-endowment for general expenditure within one year of the consolidated statements of financial position date have not been subtracted as unavailable.

Financial assets consist of the following at December 31:

	2021	2020
Cash and cash equivalents	\$ 642,109	\$ 1,538,261
Restricted cash	206,198	-
Pledges receivable, net	612,809	606,970
Grants receivable	587,374	65,920
Investments	849,021	760,713
Donor-advised funds	518,378	467,545
Total financial assets	<u>3,415,889</u>	<u>3,439,409</u>

Less amounts not available to be used within one year:

Donor restricted funds held in perpetuity	28,687	28,687
Restricted cash	206,198	-
Purpose restricted by donor	652,859	1,392,965
Donor advised funds	518,378	467,545
Board designated operating reserve	629,289	564,526
Board designated quasi endowment	219,732	196,187
Total amounts unavailable for use	<u>2,255,143</u>	<u>2,649,910</u>

Financial assets available to meet cash needs for general expenditures within one year

\$	<u>1,160,746</u>	\$	<u>789,499</u>
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United Way's liquidity plan is to use annual donations, cash in the bank, and investments without donor restrictions or board-designations to support any cash needs throughout the year. United Way holds the majority of its cash in bank deposit accounts in financial institutions, and does not consider it necessary to invest uninsured cash or cash in excess of daily requirements in short-term investments.

United Way holds a separate operating reserve in its investment accounts in order to manage cash flow interruptions, minimize the need for short-term borrowing for working capital, provide stable services, support strategic business practices, and provide flexibility for organizational expansion and/or new priorities. United Way has a goal to maintain enough funds in the operating reserve to support three to six months of operating expenses. The board must authorize the use of any funds from this operating reserve. In addition, with proper board approval, funds could be taken from the board-designated reserves should cash need arise. The investment portfolio provides for all investments (besides those restricted in perpetuity by donors) to be available to sell and convert to cash if an unexpected liquidity need arises.

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 3 - Investments

United Way's investments consist of stocks, exchange traded funds (ETF's), and mutual funds, and are all classified as Level 1 and reported at fair value. They are primarily purchased through brokerage accounts.

Investments consisted of the following at December 31:

	2021	2020
Cash Held by Broker	\$ 22,507	\$ 14,480
Stocks and ETF's	480,231	90,118
Mutual Funds	346,283	656,115
Total investments at fair value	<u>\$ 849,021</u>	<u>\$ 760,713</u>

United Way sold equity securities for total proceeds of \$752,065 (including amounts reinvested), resulting in realized gains of \$58,879 during the year ended December 31, 2021 (\$649,947 and a realized gain of \$49,390 in 2020).

Note 4 - Donor Advised Funds

Contributions into donor-advised funds, which United Way has variance power over, are shown as increases in net assets without donor restriction. Donor-advised funds consist of cash and mutual funds and are all classified as Level 1 and reported at fair value. All investment fees, dividend and interest income, and realized/unrealized gains and losses from donor-advised funds are shown on the consolidated statements of activities and changes in net assets within investment gain (loss).

Donor-advised funds consisted of the following at December 31:

	2021	2020
Cash Held by Broker	\$ 2,428	\$ 67,694
Stocks and ETFs	51,123	81,580
Mutual Funds	464,827	318,271
Total donor-advised funds at fair value	<u>\$ 518,378</u>	<u>\$ 467,545</u>

Note 5 - Pledges Receivable

Pledges receivable consist of pledged contributions to United Way, primarily to be paid through payroll deductions from employees of various businesses, and through direct contributions paid by businesses and individuals. All pledges are due within one year. United Way has established an allowance for uncollectible pledges based on historic trends and current economic conditions.

Pledges receivable consist of the following at December 31:

	2021	2020
Pledges receivable	\$ 659,117	\$ 638,434
Allowance for uncollectible pledges	(46,308)	(31,464)
Pledges receivable, net	<u>\$ 612,809</u>	<u>\$ 606,970</u>

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 6 - Grants Receivable

Grants receivable consist of grants from various agencies which have been awarded to United Way, but funds have not yet been disbursed by the granting agencies. Grants receivable at December 31, 2021 were \$587,374 (\$65,920 in 2020).

Note 7 - Land, Building, and Equipment

Land, building, and equipment consists of the following at December 31:

	2021	2020
Land	\$ 426,000	\$ 125,000
Building and improvements	1,065,875	742,007
Furniture and equipment	107,251	100,848
Capital lease - equipment	54,298	54,298
Construction in progress	42,419	-
	<u>1,695,843</u>	<u>1,022,153</u>
Less accumulated depreciation	<u>(436,840)</u>	<u>(397,741)</u>
Land, building, and equipment, net	<u>\$ 1,259,003</u>	<u>\$ 624,412</u>

Note 8 - Note Receivable

During 2017, United Way acquired the Center for Community Innovation (CCI). As a result of this acquisition, CCI's assets and liabilities were transferred to United Way, which included a note receivable from the sale of a property formerly owned by CCI for \$325,000. Quarterly interest-only payments are to be received on this note, which began November 15, 2019. The full amount of principal is receivable on November 15, 2022. However, the borrower may elect to extend the final payment date to November 15, 2024, in which case quarterly interest payments will still be received, with the interest rate increasing from 2% per annum to 5% per annum.

Note 9 - Beneficial Interest

United Way has a beneficial interest in the Henry & Ellen Meyers Trust (the trust). United Way does not have access to the principal and therefore, no investment is recorded on the consolidated statements of financial position. The trust has variance power over the funds and makes distributions from the funds in accordance with agreements, less administrative fees, with any excess amounts remaining at the trust. United Way was allocated \$13,339 of income in 2021 (\$14,185 in 2020), and received distributions from the trust of \$27,760 (\$20,688 in 2020).

UNITED WAY OF THE MID-WILLAMETTE VALLEY**Notes to the Consolidated Financial Statements**

Years Ended December 31, 2021 and 2020

Note 10 - Net Assets

Net assets without donor restrictions included the following as of December 31:

	<u>2021</u>	<u>2020</u>
Without Donor Restriction:		
Undesignated	\$ 2,510,826	\$ 1,641,688
Board-designated operating reserve	629,289	564,526
Board-designated for endowment	219,732	196,187
Donor-advised funds	518,378	467,545
Total net assets without donor restrictions	<u>\$ 3,878,225</u>	<u>\$ 2,869,946</u>

Net assets with donor restrictions included the following as of December 31:

	<u>2021</u>	<u>2020</u>
With Donor Restriction:		
Wildfire relief	\$ 361,552	\$ 835,150
Affordable housing	47,370	325,723
Women United	25,271	39,692
Monthly giving matching	45,000	45,000
Convergence model	11,150	11,950
President's leadership circle	30,000	25,000
SafeSleep United	132,516	110,450
	<u>652,859</u>	<u>1,392,965</u>
Total time restriction: Villages United	-	15,000
Endowment - restricted perpetually	28,687	28,687
Total net assets with donor restrictions	<u>\$ 681,546</u>	<u>\$ 1,436,652</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose by the donors as follows:

	<u>2021</u>	<u>2020</u>
Satisfaction of Restrictions:		
President's leadership circle	\$ 25,000	\$ 20,000
Women United	27,760	20,688
Wildfire Relief	527,902	167,483
Convergence model	800	18,050
Villages United - Volunteer Network	15,000	30,809
SafeSleep United	12,935	33,172
Affordable housing	353,353	29,348
	<u>\$ 962,750</u>	<u>\$ 319,550</u>

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 11 - Endowment

Net assets with donor restrictions that are perpetual in nature are designated for endowment and represent the aggregate principal of amounts for which the donor stipulated that the gift amount (principal) must be held and invested. The interest and investment earnings may be used for any purpose, including operations. The historic dollar value of the contribution must be maintained in perpetuity. The endowment principal is combined with earnings and funds board-designated for endowment in a separate investment account comprised of investments in mutual funds.

The following summarizes endowment related activity for the year ended December 31, 2021:

	With Donor Restriction	Board- Designated Endowment Unrestricted	Total Endowment
Endowment net assets at beginning of year	\$ 28,687	\$ 196,187	\$ 224,874
Investment income	-	23,545	23,545
Endowment net assets at end of year	\$ 28,687	\$ 219,732	\$ 248,419

The following summarizes endowment related activity for the year ended December 31, 2020:

	Permanently Restricted	Board Designated Endowment Unrestricted	Total Endowment
Endowment net assets at beginning of year	\$ 28,687	\$ 149,967	\$ 178,654
Investment income	-	46,220	46,220
Endowment net assets at end of year	\$ 28,687	\$ 196,187	\$ 224,874

Amounts that are board-designated for endowment represent a portion of net assets without donor restrictions that are designated by the Board of Directors. Although no legal restrictions on these net assets exist, the intent of United Way is to hold these funds in perpetuity and reserve the interest and/or investment income for future use for operating expenses of United Way as needed.

Note 12 - Capital Leases

United Way leases equipment under a capital lease expiring in July 2025. Minimum future lease payments under the capital lease as of December 31, 2021 are:

2022	\$	11,926
2023		11,926
2024		11,926
2025		8,946
Total minimum lease payments		44,724
Less amount representing interest		3,063
Present value of future minimum lease payments		41,661
Less current portion		10,544
Noncurrent portion	\$	31,117

UNITED WAY OF THE MID-WILLAMETTE VALLEY

Notes to the Consolidated Financial Statements

Years Ended December 31, 2021 and 2020

Note 13 - Pension Plan

United Way has a 401(k) salary deferral and profit sharing plan (the Plan) that is offered to all eligible employees, whereby employees may, on a pretax basis, contribute a portion of their earnings to a retirement account. United Way may also make annual contributions at its discretion to the Plan. During the years ended December 31, 2021 and 2020, United Way contributed up to a 3% match to the Plan. Contributions made by United Way to the Plan totaled \$8,326 for the year ended December 31, 2021 (\$6,119 in 2020).

Note 14 – Paycheck Protection Program Loan

On April 30, 2020, United Way was granted a loan (the Loan) from Pioneer Trust Bank in the aggregate amount of \$122,062 pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted March 27, 2020. The PPP provides loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses of the qualifying organization. The loans and accrued interest are forgivable after 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. United Way applied for forgiveness and was notified on July 13, 2021 by the Small Business Administration that the entirety of the loan balance was forgiven. As a result, United Way recognized the balance of the loan as an offset to related expense accounts in the accompanying consolidated statement of changes in net assets for the year ended December 31, 2020.

Note 15 – Coronavirus State Fiscal Recovery Fund

In December of 2021, United Way was selected by the Oregon Department of Administrative Services (DAS) to be granted \$3,300,000 of American Rescue Plan Act (ARPA) funds. Of these funds, \$3,200,000 were passed through to various organizations specified by DAS, and were therefore deemed to be agency funds and not reflected in the consolidated statement of activities. The remaining \$100,000 was allocated to United Way by DAS, and is reflected in the consolidated statement of activities.

Note 16 - COVID-19 Response

During the COVID-19 pandemic, United Way's services have not been materially interrupted. As the situation continues to evolve, management is closely monitoring the impact of the COVID-19 pandemic on all aspects of United Way, including how it impacts United Way's donors, campaign partners, vendors, and employees, in addition to how the COVID-19 pandemic impacts United Way's ability to provide services to the community. However, the duration and ultimate impact of the COVID-19 pandemic is uncertain and cannot be reasonably estimated at this time.

SUPPLEMENTAL INFORMATION

DRAFT

UNITED WAY OF THE MID-WILLAMETTE VALLEY
Community Benefit Allocations Paid
Year Ended December 31, 2021

20 Twenty Sustainable	\$	2,705
Abbey Foundation of Oregon		1,000
Alan Voll Construction LLC		5,000
Allied Rock		1,000
Archdiocese of Portland		300
Auto Network Group		2,500
Black Joy Oregon		50,000
Boy Scouts of America Crater Lake Council		7,500
Boys & Girls Club of Salem		35,000
CASA of Polk County		20,000
Catalyst Partnerships NW		500
Catholic Charities		1,000
Catholic Relief Services		500
Center 50+/City of Salem		25,000
CMG Mortgage Inc		1,916
Detroit Lake Foundation		250,000
Eagle Hawk Industries, LLC		1,250
EWTN		1,000
Family Building Blocks, Inc.		6,000
Family YMCA		5,500
Family YMCA of Marion and Polk Counties		5,000
Family YMCA of Marion Polk Y Service Club		5,000
Keizer United		300
Liberty House		10,000
Marion County CASA		17,000
Marion-Polk Food Share		23,000
Mater Dei Radio		1,500
Monmouth Christian Church		6,000
NAWIC - Salem		4,800
North Santiam Watershed Council		150,000
Planned Parenthood Salem		1,500
Polk County Service Integration		4,000
REACH Northwest		19,500
Salem Denture Center		995
Salem Rotary Foundation		4,120
		<hr/>
Carried forward		670,386

UNITED WAY OF THE MID-WILLAMETTE VALLEY
Community Benefit Allocations Paid
Year Ended December 31, 2021

Brought forward	670,386
Santiam Canyon Wildfire Relief Fund	5,000
Santiam Hospital	8,745
SERVPRO of Salem West/Lincoln and Polk	694
Sparrow Furniture	9,500
St. Patrick Church	7,000
The Music Lessons Project	5,000
TruLog Siding	2,000
U Call We Haul	6,500
Union Gospel Mission	500
US Bank-2953	2,374
Wildfire relief - Reimbursements	18,464
Willamette Academy	9,000
Willamette Valley Development Officers	4,000
Woodburn Foursquare Church	20,000
Yamhill Community Care Organization	6,000
	<hr/>
	\$ 775,163
	<hr/> <hr/>

Marion County Subrecipient Risk Self-Assessment

Date:	12/9/2022
Name of Entity:	United Way of the Mid-Willamett
Name of Project:	Safe Sleep United
Name of Entity Representative Completing Form*:	Jodi Blackman
Position Title of Entity Representative Completing Form:	Director of Education and Enrichment
CMS # (Marion County to complete):	
System of Award Management (SAM) or Unique Entity ID #:	M7EMZPHKK6F5

#	Assessment Questions	Yes	No	N/A
EXPERIENCE ASSESSMENT				
1	Is your entity new to operating or managing federal funds (has not done so within the past three years)?			
2	Is this funding source new for your entity?			
3	Does your staff assigned to the project have experience with federal funds?			
MONITORING/AUDIT ASSESSMENT				
4	Has your entity had an on-site project or grant review from an external entity (e.g. DOJ, CDBG, State) within the last three years?			
5	Were there non-compliance issues in the prior review? <i>If yes, use the comment section below to explain the number and extend of the issues regarding the question above.</i>			
OPERATION ASSESSMENT				
6	Does your entity have a time and effort reporting system in place that accurately reflects the work performed by employees and can support the distribution of employee's salary and wages among the activities on the federal project? (2 CFR 200.430) <i>If no, in the comment section please explain how you intend to document the actual effort or hours worked by employees on the federally funded project?</i>	X		
FINANCIAL ASSESSMENT				
7	a) Does your entity have an indirect cost rate that is approved and current? b) Or do you elect the 10% de minimis rate?	X		
8	Have you operated grants that require a local or non-federal match?	X		
9	Do you have a system to track matching requirements for reporting purposes?	X		
FINANCIAL STATEMENT & SINGLE AUDIT				
10a	Was a financial statement audit conducted for your most recent fiscal year? <i>YES = please submit a copy of your most recent financial statement audit. NO = skip this next section and continue to #19</i>	X		
10b	If yes to #10a, were there any financial statement audit findings for the most recent audit? <i>If yes, either attach a statement describing the corrective action or resolution of the finding(s) or provide a comment below.</i>		X	
11a	Has your entity expended a combined total of \$750,000 or more in federal awards during the most recent fiscal year? <i>YES = please submit a copy of your most recent single audit. NO = skip this next section and continue to #19</i>		X	
11b	If yes to #11a, did your entity submit the required audit report to the Federal Audit Clearinghouse (https://facweb.census.gov/uploadpdf.aspx)?			

Marion County Subrecipient Risk Self-Assessment

Date:	12/9/2022
Name of Entity:	United Way of the Mid-Willamett
Name of Project:	Safe Sleep United
Name of Entity Representative Completing Form*:	Jodi Blackman
Position Title of Entity Representative Completing Form:	Director of Education and Enrichment
CMS # (Marion County to complete):	
System of Award Management (SAM) or Unique Entity ID #:	M7EMZPHKK6F5

#	Assessment Questions	Yes	No	N/A
SINGLE AUDIT - DEFICIENCIES FOUND - COMPLETE THIS SECTION				
12	Were there findings cited in the most recent single audit report? (If no, skip to #19)			
13	If yes, were any of the findings listed as material weaknesses?			
14	If yes, were any of the findings listed as significant deficiencies?			
15	Were any findings listed as noncompliance over federal programs?			
16	Were there any program findings that had questioned or unallowed costs? <i>If yes, attach a statement describing the corrective action or resolution of the finding(s) or provide a comment below.</i>			
17	If there was a program-specific audit conducted that resulted in audit findings in the last two years, have those issues been resolved? <i>If no, attach a statement describing the plan to address the audit findings or comment below.</i>			
18	Have all audit findings and/or questioned costs (if any) from current and prior two years been resolved? <i>If no, attach a statement describing the resolution of the finding(s) or provide comment below.</i>			
INTERNAL CONTROLS ASSESSMENT				
19	Has your entity had any significant changes in key personnel or accounting system(s) in the last year? (e.g. Controller, Exec Director, Project Mgr., Accounting Mgr., Program Mgr., etc.) <i>If yes, in the comment section, please identify the accounting system(s), and/or list personnel positions and identify any that are vacant.</i>	X		
20	Does your entity have financial procedures and controls in place to accommodate a federally funded project?	X		
21	Does your accounting system have the ability to track revenue and expenditures of project funds separately for each federal award? <i>If no, in the comments section below, explain the process and/or procedures your entity will use to track federal projects separately.</i>	X		
22	Does your accounting system have internal controls to ensure actual expenditures do not exceed budget? <i>If no, in the comments section below, explain the process and/or procedures your entity will use to ensure these costs do not exceed budget.</i>	X		
23	Does your entity have a review process for all expenditures that will ensure that all costs are reasonable, allowable and allocated correctly to each funding source and comply with federal requirements? <i>If yes, in the comment section please explain your current process for reviewing costs.</i>	X		
24	Is there an adequate segregation of financial and accounting duties within your entity? <i>For example -segregation of duties would be different individuals for the cash receipt and cash disbursement process. If adequate segregation of duties does not exist, please explain in the comment section what controls the entity has in place to mitigate any potential risk of noncompliance or asset misuse.</i>	X		

Marion County Subrecipient Risk Self-Assessment

	Date: 12/9/2022
	Name of Entity: United Way of the Mid-Willamett
	Name of Project: Safe Sleep United
	Name of Entity Representative Completing Form*: Jodi Blackman
	Position Title of Entity Representative Completing Form: Director of Education and Enrichment
	CMS # (Marion County to complete):
	System of Award Management (SAM) or Unique Entity ID #: M7EMZPHKK6F5

#	Assessment Questions	Yes	No	N/A
COMPLIANCE & PROJECT MANAGEMENT ASSESSMENT				
25	Does your entity have a policy regarding compliance with 2 CFR 200, Conflict of Interest? <i>If no, federal grant agreements includes recital regarding compliance with 2 CFR 200.318 (c) and entity attests to adhering to federal conflict of interest requirements.</i>	X		
26	Has your entity had any violations of federal criminal law involving fraud, bribery, and/or gratuity violations potentially affecting an award? See response options listed below. YES = Entity has had one or more violation(s) and has either 1) disclosed violation to Marion County, or 2) will disclose as part of this form in the comments below. NO = Entity has had a violation(s), but corrective action was taken, or entity has had no violations.		X	
27	Does your entity have personnel with experience or skills to effectively manage federal projects? <i>If yes, please submit detailed information on key personnel with this form.</i> <i>If no, is your entity contracting with an organization to oversee and manage federal project?</i>	X		
28	Is your staff familiar with the Uniform Guidance and applicable federal compliance requirements (i.e. 2 CFR 200)? Specifically:			
	a) Federal procurement methods & thresholds (200.317-.327)	X		
	b) Audit requirements (200.508-.512)	X		
	c) Financial management and Internal Controls over Federal Awards (200.302)	X		
	d) Allowable Costs Subpart E (200.400) specifically written procedures or processes over personnel compensation charged to awards (200.430)	X		
PROPERTY & CAPITAL PROJECTS MANAGEMENT				
29	Does your entity have a property management system in place to provide & track property or equipment purchased with federal awards such as: description, identification number, acquisition date, location, and ultimate disposition information? (2 CFR 200.313)	X		
30	Does your entity have an inventory process or procedures for capital projects/equipment that is purchased with federal awards? (2 CFR 200.313 (d)(2)) <i>If no, please provide comment on how your entity will ensure compliance with capital and property compliance requirements.</i>	X		
31	Is your entity subcontracting any of this capital project work? <i>If yes, does your entity have policies/procedures in place for contracting in compliance with 2 CFR 200.317-200.327 federal procurement requirements? If no, please describe in the comments section how your entity will ensure compliance with procurement requirements.</i>	X		
32	If this is a construction project, is your entity knowledgeable with Davis-Bacon Act (prevailing wage) requirements? (2 CFR 200 Appendix II (D)) (A) = If the project is funded solely with ARPA/CSLFRF funds, Davis Bacon (prevailing wage) requirements do not apply (per FAQ 6.17). Please mark N/A. If the project has combined funding, Davis Bacon Act applies - please mark Yes or No. <i>If no, please provide comment on how your entity will ensure compliance with Davis Bacon (prevailing wage) compliance requirements.</i>			X

Marion County Subrecipient Risk Self-Assessment

Date:	12/9/2022
Name of Entity:	United Way of the Mid-Willamett
Name of Project:	Safe Sleep United
Name of Entity Representative Completing Form*:	Jodi Blackman
Position Title of Entity Representative Completing Form:	Director of Education and Enrichment
CMS # (Marion County to complete):	
System of Award Management (SAM) or Unique Entity ID #:	M7EMZPHKK6F5

#	Assessment Questions	Yes	No	N/A
<i>Comments - As needed, include the question number and provide comments related to the above question. Insert additional rows as needed.</i>				

**By completing this form, Entity Representative certifies and attests that, to the best of my knowledge, all information provided in this form is true and accurate.*

<u>Marion County will complete this section</u>
Grant Reviewer:
Grant Reviewer Title:
Date Completed:
Review Comments & Assessment:

Marion County-Budget

United Way is requesting a grant for this project because we are also managing several other projects that are requiring loan agreements and would like to have the opportunity to have this project be grant funded.

Budget Assumptions

Expenses: Staffing 6 full time case managers @ \$65,000 per year

Operating expenses \$31,580 per year

Facility Maintenance \$1500 per year

Income: Private Donors/funders \$85,505 per year

Public Funders/EFSP/SHAP \$98,608 per year

United Way operations \$38.967 per year

Our agency will work during 2023 to develop a stable funding stream made up of a mix of private and public donors in order to ensure the ability to operate Safe Sleep at the increased capacity and ensure that this service is part of our communities offerings to serve our homeless population.

Marion County

Project Description:

SafeSleep United is an overnight women's shelter in Salem, Oregon, providing a safe place for unsheltered women and children to sleep at night. According to the Homeless Management Information Systems 2021 data, over half of the homeless in Salem are women which equates to 1,309 women currently without a home. The women living on the streets of Salem are in survival mode, with ongoing risk of assault, rape, sex trafficking, and other crimes. Over one-third of the women on our streets have reported that they have been assaulted since becoming homeless, with many being raped, often within the first days of being on the street. Many of these women are fleeing domestic violence situations. Of the women we have worked with in the past year, 68% reported experiencing domestic violence, and 36% were in the current process of fleeing it.

The need in our community for low barrier temporary sheltering is high. As stated above, at any given time there could be upwards of 1300 women and children who are unsheltered. There is a glaring lack of shelter beds for women and children with a total of 161 beds, mostly in shelters that require clients to be drug and alcohol free and in some sort of programming. SafeSleep United is the only low barrier offering in our community.

SafeSleep United offers a safe, warm, secure place for unsheltered women and children in Salem to sleep safely at night, build stability and access supports and services needed. SafeSleep United is open every night from 7Pm to 7am. The facility can currently accommodate nineteen women and children per night and will soon be remodeled to be able to accommodate forty. SafeSleep is currently the only shelter in Salem that serves as a low barrier shelter. Women can access the shelter services without prerequisite drug or alcohol screening, judgement, proselytizing, or religious requirements. Women are welcome to our space, including children and pets. We provide a safe, clean space to sleep, a meal, pajamas, and hygiene supplies. We also provide access to services to address the issues contributing to their homelessness and work with them on their journey to being housed.

Safe Sleep staff provide case management services and direct delivery of the following:

- Financial services
- Health, mental health, drug, and alcohol counseling
- Application assistance for federal, state, and local services
- Housing search and counseling
- Life Skills training
- Case management referrals and coordination of services

Safe Sleep utilizes HMIS, Homeless Management Information System for all our participants.

We are currently in the process of remodeling our facility which would increase our capacity from nineteen beds to forty beds. With the increased capacity comes an increase in staffing and operating expenses. We are seeking funds to cover the increased expenses.

Project Readiness

At the completion of our remodel, we will be immediately ready to take an increased capacity in both the increase of staffing from four to six, as well as the increase in needed supplies to accommodate

more women. We will be starting with the increased capacity on January 15th, 2023. Construction will not be completed, but we will be in another facility serving our clients as our facility remodel is being completed.



The project is ongoing throughout the 2023 and will end in 2024. By that time, we will have secured public and private funding to continue all activities.

United Way already has funding committed to the remodel project, has completed an environmental review, has secured the services of a construction company, and has a plan for continued operations during the construction. This Safe Sleep project will address the need, after this construction, for increased services and expense.

With the increase of spaces in our shelter, we will have increased expenses for staffing, food, and supplies. Our space and costs will increase as early as February 20th, 2023.

UNITED WAY SAFE SLEEP SHELTER

1910 FRONT ST NE SALEM, OREGON 97301

DESIGN TEAM	VICINITY MAP	AERIAL VIEW	SHEET INDEX
<p>OWNER RHONDA WOLF 480 COLLETT AVENUE NE SALEM, OREGON 97301 PH: 503-5819461 ATTN: RHONDA WOLF rh@unitedwayoreg.org</p> <p>ARCHITECT ACCO ARCHITECTURE / COMMUNITY 303 STATE STREET SALEM, OREGON 97301-3422 PH: 503-581-3265 FACEBOOK: ACCO ATTN: BLAKE BURMAN, AIA bburman@acco.com</p> <p>STRUCTURAL LEWIS AND VAN VLEET, INC 1086 SW BOOCHER FERRY RD TUALOIN, OREGON 97057 PH: 503-646-8800 CONTACT: MICHAEL DALEY, P.E., ACS MDALEY@lvv.com</p> <p>CIVIL WESTECH ENGINEERING INC 5851 PARSON INDUSTRIAL DRIVE SE SALEM, OREGON 97302 PH: 503-523-2171 FAX: 503-562-3265 CONTACT: W. JOSH WILLIAMS, PE jwilliams@westech-eng.com</p> <p>DESIGN/BUILD UNDER SEPARATE CONTRACT MECHANICAL PLUMBING FIRE SPRINKLER / FIRE ALARM</p>			<p>ARCHITECTURAL</p> <p>AD0 TITLE SHEET AD1 CODE REVIEW AD2 SURVEY AD1.1 SITE PLAN - DEMOLITION AD2.1 FIRST FLOOR PLAN - DEMOLITION AD2.2 SECOND FLOOR PLAN - DEMOLITION AD2.1 FIRST FLOOR PLAN - REMOVAL AD2.2 SECOND FLOOR PLAN - REMOVAL A1.1 SITE PLAN A2.1 FIRST FLOOR PLAN - REMOVAL A2.2 SECOND FLOOR PLAN - REMOVAL A1.1 ENLARGED PLANS AND INTERIOR ELEVATIONS A2.1 FIRST FLOOR REFLECTED CEILING PLAN - DEMOLITION A2.2 SECOND FLOOR REFLECTED CEILING PLAN - DEMOLITION A1.1 WINDOW AND DOOR TYPES DETAILS A2.1 DETAILS</p> <p>CIVIL</p> <p>CO0 TITLE SHEET C1.0 EXISTING FOUNDATIONS / WOOD CONTROL PLAN C1.1 EXISTING UTILITIES, NOTES C1.2 EXISTING UTILITIES DETAILS C2.0 UTILITY PLAN C3.0 DETAIL NOTES C4.0 DETAILS C4.1 DETAILS</p>

ABBREVIATIONS

A AMF	CONR COUNTER	FOT FACE OF TOWER	LL LOW LEVEL	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
B BR	COR CORNER	FOD FACE OF DOOR	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
C CH	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
D DR	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
E EX	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
F FR	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
G GR	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
H HD	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
I IN	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
J JO	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
K KE	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
L LA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
M MA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
N NA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
O OA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
P PA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
Q QA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
R RA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
S SA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
T TA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
U UA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
V VA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
W WA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
X XA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
Y YA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB
Z ZA	CONC CONCRETE	FOW FACE OF WINDOW	LS LOW SLOPE	LEAD LEAD	PTN PARTITION	FC TOP OF CURB

DESIGN/BUILD COORDINATE TO INCLUDE:

- FIRE SPRINKLER**
- PHOTO EXPECTATIONS
 - EXPOSED BELOW ALL EXISTING HARD LID CEILING PAINTER TO PAINT EXPOSED PIPING WHERE CEILING IS A READY PAINTED.
 - EXPOSED WHERE EXPOSED STRUCTURE IS ABOVE, PIPING TO REMAIN UNPAINTED.
 - CONCEAL WHERE EXPOSED CEILING IS NOT EXISTING EXISTE. PIPING TO REMAIN ABOVE CEILING NO PAINTING REQUIRED.
- METHOD**
- OWNER IF THE ROOF IS OPEN OVER THE PROPOSED SHELTER SPACE ONLY REMOVAL OF THE SHELTER EXIST OR IF SHELTER OTHER ANIMAL OF THE BUILDING.
 - PROVIDE THE PROPOSED HEATING AND EXHAUST (EXHAUST AS REQUIRED TO MEET STORAGE) AS THE INTENT IS TO HEAT THE ROOM CONSTANTLY AT ABOVE TEMPERATURE. THE SHELTER WHILE THE SHELTER IS OPERATIONAL.
 - PROVIDE MECHANICAL CONTRACTOR TO PROVIDE UNIT LOCATION AND PROVIDE MECHANICAL CONTRACTOR TO PROVIDE UNIT LOCATION. PROVIDER OF ANY ROOF ACCESS/ELEVATION REQUIRED. GENERAL CONTRACTOR TO PROVIDE AS THE ROOF ROOFING PREPARED TO BE BUILT UP ON ROOFING MATERIAL.
- ELECTRICAL**
- PROVIDE CAPABILITY TO BE DESIGNED IN SHELTER AREA. CONTROL IN OFFICE USE.
 - FRONT ENTRY UNDER/BEHIND WEST OF STORAGE ROOM (IF SEPARATELY CONTROLLED).
 - PROVIDE GFI BREAK ELECTRICAL SERVICE AND SERVICE IF CAN REMAIN IN PLACE.
 - EXISTING SERVICE TO RECEIVE DOWNHILL ON THE EXTERIOR. INSULATED ON THE INTERIOR ON MONITOR MOUNT.
 - FIGHT (BY CAT) SLOCATIONS REQUIRED.
- PLUMBING**
- PROVIDE SHELTER MECHANICAL PLUMBING HORIZONTAL. NETWORK THAT IS BEING REMOVED REMOVE SURFACE MOUNTING. PROVIDE SHELTER TO SOURCE THAT TRAVELS THROUGH PLUMBING ROOM 101.
 - EXISTING SUPPLY OF WASTE (W) TO FUTURE KITCHEN WITH PAINTY 111.

DEFERRED SUBMITTALS

- FIRE SPRINKLER FIRE ALARM TO INCLUDE SHAKE DETECTORS AND GAS DETECTORS



It is the architect's duty to disclose any limitations on the architect's liability. The architect's liability is limited to the extent of the architect's negligence. The architect's liability is not limited by the amount of the architect's fee.

JOB NO. 2019.0136
DATE DEC 11, 2020
DRAWN BY JENNIFER SECO

REVISIONS
01/02/21



SAFE SLEEP SHELTER

1910 FRONT ST NE
SALEM, OREGON 97301

SHEET
A0.0

World Bank offers dim global economic forecast

Agency sees slow growth due to war, interest rates

Paul Wiseman and Fatima Hussein
ASSOCIATED PRESS

WASHINGTON — The global economy is likely slowing sharply this year, hobbed by high interest rates, the repercussions of Russia's invasion of Ukraine and the lingering effects of the coronavirus pandemic.

That's the latest outlook of the World Bank, a 189-country anti-poverty agency, which estimates that the international economy will expand just 2.1% in 2023 after growing 3.1% in 2022.

Speaking to reporters Tuesday, Indermit Gill, the World Bank's chief economist, called the latest findings "another gloomy report." The bank, he said, expects "last year's sharp and synchronized slowdown to continue to this year on a sharp slowdown."

"By the end of next year, a third of the developing world will not meet the per-capita income level that they had at the end of 2019," he said.

Still, the bank's latest Global Eco-



With China having relaxed its coronavirus restrictions, its economy is expected to grow 5.6% in 2023, an increase from 3% last year, MARK SCHIEFFELBEIN/AP FILE

nomics Prospects report marks an upgrade from its previous forecast in January. That estimate had envisioned worldwide growth of just 1.7% this year.

The Federal Reserve and other major central banks have been aggressively raising interest rates to combat a resurgence of inflation, set off by a stronger-than-expected rebound from the pandemic recession, persistent supply shortages and energy and food price shocks caused by the Ukraine war.

But the global economy has proved

surprisingly resilient in the face of higher borrowing costs, and the World Bank predicts that growth will accelerate to 2.4% in 2024.

The United States has continued to generate unexpectedly robust job gains — employers added 339,000 workers in May, far more than economists had forecast — even though the Fed has raised its benchmark rate 10 times in the past 15 months.

In its report Tuesday, the World Bank upgraded its forecast for U.S. economic

growth this year to 1.1%. Though weak, that is more than double the growth the World Bank had envisioned in January.

The eurozone, which represents the 20 countries that share the euro currency, is expected to post collective growth of 0.4% this year. That, too, marks a slight upgrade: In January, the World Bank had expected no growth at all for the eurozone this year.

Europe, struggling with higher energy prices caused by the Ukraine war, enjoyed relief from a surprisingly warm winter, which reduced demand for heat.

The World Bank upgraded its 2023 outlook for China after Beijing late last year relaxed its draconian zero-COVID policies, which had restricted travel and hampered its economy. The world's second-biggest economy is now expected to grow 5.6% in 2023, up from 3% last year. The World Bank envisions Japan's growth decelerating to 0.8% this year from 1% in 2022. It foresees India's growth slowing to a still-strong 6.3% from 7.2% last year.

The bank predicts that global trade will slow markedly this year. It foresees a sharp drop in the price of energy and other commodities this year and next.

Public Notices

SUBSTANTIAL AMENDMENT TO THE 2021-2022 ANNUAL ACTION PLAN

A. Executive Summary
The U.S. Department of Housing and Urban Development (HUD) requires all entitlement communities receiving Community Development Block Grant (CDBG) funds, such as Marion County, to prepare and submit every five years, establish a unified, strategic vision for economic development, housing and community development actions. The Consolidated Plan encompasses the analysis of local community needs and coordinates appropriate responses to those needs and priorities. The Marion County Board of Commissioners adopted the current 2021-2022 Five Year Consolidated Plan on August 11, 2021.

The Consolidated Plan is carried out through Annual Action Plans which provide a concise summary of the actions, activities, and the specific federal and non-federal resources that will be used each year to address the priority needs and specific goals identified by the Consolidated Plan. The County must submit an Annual Action Plan to HUD by no later than May 15th of each year during the five-year period.

Per the County's Citizen Participation Plan, a Substantial Amendment to an Annual Action Plan is required when a "substantial" change is proposed, which includes:

1. An activity described in the AAP is cancelled;
2. A new activity not described in the AAP is planned;
3. The location of an activity described in the AAP is changed so that it is located in a different service area than originally described;
4. The beneficiaries of an activity described in the AAP are changed to that the predominant group of beneficiaries is different from those which were described;
5. The purpose or scope of an activity described in the AAP are changed in essential, important, or significant ways from those described, as determined by the Board of Commissioners;
6. The purpose or scope of the activity described in the AAP is changed such that the budget of the project is increased by at least \$25,000 and more than 25% of the original activity budget.

This substantial Amendment to the 2021-2022 Annual Action Plan is necessary because the County is proposing to add activities described in Section C and to change more than 25% of the amount of funds allocated to an activity.

B. Citizens Participation
A Notice of Public Hearing and a 30-day public review period is being published in the Woodburn Independent and The Statesman Journal on Wednesday, June 7, 2023, informing the public of the proposed Substantial Amendment and inviting comments at the public hearing. The public review period will begin on June 8, 2023, and end on July 7, 2023. Citizens are able to review copies of the draft Substantial Amendment at 335 Court Street NE, Salem, OR, 97303. On August 7, 2023, the Board of Commissioners will be having public comments regarding the Substantial Amendment.

C. Changes to the 2021-2022 Annual Action Plan Activities

Goals per the Consolidated Plan	Initial Funds	Funding Source	Initial Activity	Proposed Funding	Funding Source	Proposed Activity
Increase Availability of Affordable Housing Options	\$948,956	CDBG	Owner Rehab	\$150,000	CDBG	Public Service
Increase Access to Community Services	\$50,000	CDBG	TBD/ NSUSN	\$50,000	CDBG	Public Service
Increase Availability of Affordable Housing Options	\$465,844	HOME	Down Payment Assistance	\$250,000	HOME	Habitat for Humanity

D. Proposed Projects
The above first two proposed changes are intended to provide funding to United Way for United Way Safe Sleep Units in the amount of \$300,000. The proposed public service activity and amount meet the goal in the consolidated plan increasing access to community services. The third change is intended to provide funding for 2 new homes to be constructed by Mid-Willamette Habitat for Humanity, thus furthering the goal of increasing availability and affordability of housing options as indicated in the consolidated plan.

E. Public Comments
All public comments received during the 30-day public review period or at the public hearing will be incorporated into the overall Substantial Amendment submitted to HUD.

ITEM 10 - WORDS OF BUDGET HEARING

A public meeting of the Board of Directors of the Marion County Board of Commissioners will be held on June 13, 2023 at 10:00 AM in the Board Room, 335 Court Street NE, Salem, OR 97303. The purpose of the meeting is to hear the public on the proposed Substantial Amendment to the 2021-2022 Annual Action Plan. The meeting will be held in person at 100 High Street SE, STE 200, Salem, OR 97301 and by Zoom. Contact us at 503-588-6177 or email LHansen@mcwa.com to receive instructions and passwords. If other accommodation is requested in advance of the meeting, please contact us at 503-588-6177 or email LHansen@mcwa.com at least 48 hours in advance of the meeting. The meeting will take place on June 20, 2023, at 1:30 p.m. A copy of the budget may be inspected or obtained at www.mcwa.com or by appointment at 100 High St., SE, Suite 200, Salem, OR. Appointments can be made by calling 503-588-6177.

This is a public meeting. Any person may appear and present arguments for or against any item in the budget document.

Salesman Journal
June 7, 2023

GENERAL FUND PURPOSES	APPROPRIATION	REVENUES	DEFICIT	NEW FUNDING	NEW TOTAL
General Fund	1,000,000	1,000,000	0	0	1,000,000
Public Safety	2,000,000	2,000,000	0	0	2,000,000
Public Works	1,500,000	1,500,000	0	0	1,500,000
Community Development	500,000	500,000	0	0	500,000
Administrative	1,000,000	1,000,000	0	0	1,000,000
Capital	1,000,000	1,000,000	0	0	1,000,000
Other	1,000,000	1,000,000	0	0	1,000,000
Total	8,000,000	8,000,000	0	0	8,000,000

ITEM 11 - WORDS OF BUDGET HEARING

A public meeting of the Marion County Board of Commissioners will be held on June 13, 2023 at 10:00 AM in the Board Room, 335 Court Street NE, Salem, OR 97303. The purpose of the meeting is to hear the public on the proposed Substantial Amendment to the 2021-2022 Annual Action Plan. The meeting will be held in person at 100 High Street SE, STE 200, Salem, OR 97301 and by Zoom. Contact us at 503-588-6177 or email LHansen@mcwa.com to receive instructions and passwords. If other accommodation is requested in advance of the meeting, please contact us at 503-588-6177 or email LHansen@mcwa.com at least 48 hours in advance of the meeting. The meeting will take place on June 20, 2023, at 1:30 p.m. A copy of the budget may be inspected or obtained at www.mcwa.com or by appointment at 100 High St., SE, Suite 200, Salem, OR. Appointments can be made by calling 503-588-6177.

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Salesman Journal
June 7, 2023

GENERAL FUND PURPOSES	APPROPRIATION	REVENUES	DEFICIT	NEW FUNDING	NEW TOTAL
General Fund	1,000,000	1,000,000	0	0	1,000,000
Public Safety	2,000,000	2,000,000	0	0	2,000,000
Public Works	1,500,000	1,500,000	0	0	1,500,000
Community Development	500,000	500,000	0	0	500,000
Administrative	1,000,000	1,000,000	0	0	1,000,000
Capital	1,000,000	1,000,000	0	0	1,000,000
Other	1,000,000	1,000,000	0	0	1,000,000
Total	8,000,000	8,000,000	0	0	8,000,000

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of the Marion County Board of Commissioners will be held on June 13, 2023 at 10:00 AM in the Board Room, 335 Court Street NE, Salem, OR 97303. The purpose of the meeting is to hear the public on the proposed Substantial Amendment to the 2021-2022 Annual Action Plan. The meeting will be held in person at 100 High Street SE, STE 200, Salem, OR 97301 and by Zoom. Contact us at 503-588-6177 or email LHansen@mcwa.com to receive instructions and passwords. If other accommodation is requested in advance of the meeting, please contact us at 503-588-6177 or email LHansen@mcwa.com at least 48 hours in advance of the meeting. The meeting will take place on June 20, 2023, at 1:30 p.m. A copy of the budget may be inspected or obtained at www.mcwa.com or by appointment at 100 High St., SE, Suite 200, Salem, OR. Appointments can be made by calling 503-588-6177.

This is a public meeting. Any person may appear and present arguments for or against any item in the budget document.

Salesman Journal
June 7, 2023

PUBLIC NOTICE

Avalina Pharmacy at 3507 Commercial St SE Salem, OR 97302 is closing after June 22, 2023. Customer prescription records will be retained by Joohyeon Kim, R.Ph., who will serve as the custodian of records, at 2755 Commercial St SE, Ste. 101-186, Salem, OR 97302. Phone number is (503) 755-4464. For any questions, please call Avalina Pharmacy at (503) 920-5517 before June 22, 2023.

Salesman Journal
June 7, 2023

PUBLIC NOTICE

Private Online Storage Auction 6/23/23
Sublimity Mini Storage
11770 Sublimity Rd Se
Sublimity OR 97355

StorageTreasures.com © 18AAA

D Lockey #293
E Brophy #457

Salesman Journal
June 7 & 14, 2023

SELL IT BUY IT FIND IT

Place your classified ad today.

Salesman Journal
June 7, 2023

TO BOOK YOUR REAL ESTATE CLASSIFIED AD

Contact your local real estate sales representative today