

EXTENDED TO MAY 16, 2022

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2020**Open to Public  
Inspection

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**COMMUNITY ACTION ORGANIZATION**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**1001 SW BASELINE ST**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**HILLSBORO, OR 97123****F** Name and address of principal officer: **KEMPTON SHUEY**  
**SAME AS C ABOVE****D** Employer identification number**93-0554941****E** Telephone number**503-648-6646****G** Gross receipts \$ **57,368,258.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

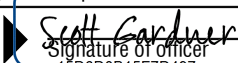
If "No," attach a list. See instructions

**H(c)** Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **CAOWASH.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1965** **M** State of legal domicile: **OR****Part I Summary**

|                                    |  |   |
|------------------------------------|--|---|
| <b>Activities &amp; Governance</b> | <b>1</b>   | Briefly describe the organization's mission or most significant activities: <b>ELIMINATE THE CONDITIONS OF POVERTY, CREATING OPPORTUNITIES FOR PEOPLE AND COMMUNITIES TO THRIVE</b> |
|                                    | <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |
|                                    | <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a) <b>15</b>   |
|                                    | <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b) <b>15</b>   |
|                                    | <b>5</b>   | Total number of individuals employed in calendar year 2020 (Part V, line 2a) <b>401</b>   |
|                                    | <b>6</b>   | Total number of volunteers (estimate if necessary) <b>100</b>   |
|                                    | <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12 <b>0.</b>  |
| <b>7b</b>                          | Net unrelated business taxable income from Form 990-T, Part I, line 11 <b>0.</b> |   |
| <b>Revenue</b>                     | <b>8</b>   | Contributions and grants (Part VIII, line 1h) <b>27,666,970.</b>  |
|                                    | <b>9</b>   | Program service revenue (Part VIII, line 2g) <b>461,513.</b>  |
|                                    | <b>10</b>  | Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>0.</b>   |
|                                    | <b>11</b>  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>1,004,720.</b>  |
|                                    | <b>12</b>  | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>29,133,203.</b>   |
| <b>Expenses</b>                    | <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>10,178,166.</b>   |
|                                    | <b>14</b>  | Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>   |
|                                    | <b>15</b>  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15,795,398.</b>  |
|                                    | <b>16a</b>   | Professional fundraising fees (Part IX, column (A), line 11e) <b>21,058.</b>  |
|                                    | <b>b</b>   | Total fundraising expenses (Part IX, column (D), line 25) <b>362,442.</b>   |
|                                    | <b>17</b>  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>2,848,751.</b>  |
|                                    | <b>18</b>  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>28,843,373.</b>  |
| <b>19</b>                          | Revenue less expenses. Subtract line 18 from line 12 <b>289,830.</b>             |   |
| <b>Net Assets or Fund Balances</b> | <b>20</b>  | Total assets (Part X, line 16) <b>7,734,514.</b>  |
|                                    | <b>21</b>  | Total liabilities (Part X, line 26) <b>3,871,215.</b>   |
|                                    | <b>22</b>  | Net assets or fund balances. Subtract line 21 from line 20 <b>3,863,299.</b>  |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. My declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

|                  |   |                  |
|------------------|---|------------------|
| <b>Sign Here</b> |  | <b>4/29/2022</b> |
|                  | <b>SCOTT GARDNER, TREASURER</b>   | Date             |

|                               |   |                          |      |   |                  |
|-------------------------------|---|--------------------------|------|---|------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                | Preparer's signature     | Date | Check if self-employed <input type="checkbox"/> | PTIN             |
|                               | <b>TODD D. MASSINGER</b>                  | <b>TODD D. MASSINGER</b> |      |   | <b>P00075883</b> |
|                               | Firm's name                               | Firm's EIN               |      |   |                  |
|                               | <b>HOFFMAN, STEWART &amp; SCHMIDT, PC</b> | <b>93-0743240</b>        |      |   |                  |
|                               | Firm's address                            | Phone no.                |      |   |                  |
|                               | <b>3 CENTERPOINTE DRIVE, SUITE 300</b>    | <b>503-220-5900</b>      |      |   |                  |
|                               | <b>LAKE OSWEGO, OR 97035-8663</b>         |                          |      |   |                  |

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form 990 (2020)

COMMUNITY ACTION ORGANIZATION

93-0554941 Page 2

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1** Briefly describe the organization's mission:  
**COMMUNITY ACTION LEADS THE WAY TO ELIMINATE CONDITIONS OF POVERTY AND CREATES OPPORTUNITIES FOR PEOPLE AND COMMUNITIES TO THRIVE.**
- 
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a** (Code: ) (Expenses \$ 12,301,936. including grants of \$ 424,244.) (Revenue \$ )  
**EARLY CHILDHOOD DEVELOPMENT ENCOMPASSES CAO'S HEAD START AND EARLY HEAD START PROGRAMS. \*HEAD START IS FUNDED FOR 817 PRIMARILY LOW-INCOME PRE-SCHOOL CHILDREN, AGES 3 TO 5, INCLUDING THOSE WITH SPECIAL NEEDS, AND STRIVES TO PREPARE THEM FOR SUCCESS IN SCHOOL AND LIFE. CHILDREN WERE IN THE FOLLOWING MODELS: 583 IN PART-DAY PRE-KINDERGARTEN, 212 IN FULL SCHOLL DAY-FULL SCHOOL YEAR, 18 IN FULL-DAY FULL YEAR, AND 4 AT COFFEE CREEK CORRECTIONAL FACILITY. \*EARLY HEAD START IS FUNDED FOR 142 CHILDREN, AGES 0 TO 3 WITH 114 CHILDREN AND PREGNANT WOMEN IN A HOME-BASED MODEL, 24 IN FULL-DAY FULL-YEAR CLASSROOMS, AND 4 AT THE COFFEE CREEK CORRECTIONAL FACILITY. EARLY HEAD START PROMOTES PHYSICAL, SOCIAL, EMOTIONAL, COGNITIVE, AND LANGUAGE DEVELOPMENT OF INFANTS AND TODDLERS AND SUPPORTS POSITIVE PARENT-CHILD RELATIONSHIPS. \*TEACHING**
- 4b** (Code: ) (Expenses \$ 30,318,628. including grants of \$ 27,994,562.) (Revenue \$ )  
**ENERGY AND EMERGENCY RENT PREVENTS HOMELESSNESS AND ASSURES THAT FAMILIES CAN REMAIN SAFE AND WARM IN THEIR HOMES BY PROVIDING FINANCIAL ASSISTANCE FOR THOSE FACING EVICTION OR TERMINATION OF HEAT AND ELECTRICITY SERVICES. 7,179 FAMILIES STAYED WARM AND SAFE IN THEIR HOMES WITH HEAT AND ELECTRICITY BILL PAYING ASSISTANCE FROM COMMUNITY ACTION. 330 FAMILIES' DISCONNECTED UTILITY SERVICE WAS RESTORED WITH UTILITY PAYMENT ASSISTANCE. 4,234 FAMILIES AT RISK OF HOMELESSNESS WERE STABILIZED WITH SHORT-TERM RENT ASSISTANCE.**
- 4c** (Code: ) (Expenses \$ 5,063,847. including grants of \$ 3,355,754.) (Revenue \$ )  
**HOUSING AND HOMELESS SERVICES FOCUSES ON IDENTIFYING LONG-TERM, STABLE SOLUTIONS FOR RENTERS, AND UTILIZES A HOUSING-FIRST MODEL - GETTING HOMELESS PEOPLE HOUSED AS QUICKLY AS POSSIBLE AND GETTING THEM THE SUPPORTIVE SERVICES NECESSARY TO MAINTAIN LONG-TERM STABILITY. RENT ASSISTANCE FUNDS AIM TO INTERVENE AND PREVENT HOMELESSNESS FROM HAPPENING IN THE FIRST PLACE BY PROVIDING A RANGE OF SUPPORT FROM EMERGENCY PAYMENTS TO LONGER TERM ASSISTANCE DEPENDING ON THE ELIGIBILITY REQUIREMENTS. ADDITIONALLY, OUR HILLSBORO FAMILY SHELTER IS THE LEAD PARTNER IN A THREE-SHELTER NETWORK IN WASHINGTON COUNTY. DURING A STAY IN OUR SHELTER, STAFF HELP RESIDENTS DEVELOP A PLAN TO FIND PERMANENT HOUSING AND ADDRESS OTHER NEEDS THAT WILL SUPPORT LONG-TERM SELF-SUFFICIENCY AND STABILITY. 118 HOMELESS CHILDREN AND**
- 4d** Other program services (Describe on Schedule O.)  
 (Expenses \$ 6,700,116. including grants of \$ 2,514,171.) (Revenue \$ 1,176,721.)
- 4e** Total program service expenses **54,384,527.**

Form **990** (2020)

**Part IV Checklist of Required Schedules**

|   | Yes          | No |
|---|--------------|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>  | <b>1</b> X   |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?   | <b>2</b> X   |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  | <b>3</b>     | X  |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   | <b>4</b>     | X  |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>   | <b>5</b>     | X  |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  | <b>6</b>     | X  |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  | <b>7</b>     | X  |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   | <b>8</b>     | X  |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>            | <b>9</b>     | X  |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>   | <b>10</b> X  |    |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.   |              |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>   | <b>11a</b> X |    |
| <b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>  | <b>11b</b>   | X  |
| <b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>  | <b>11c</b>   | X  |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>   | <b>11d</b>   | X  |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   | <b>11e</b> X |    |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>  | <b>11f</b> X |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  | <b>12a</b> X |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>  | <b>12b</b>   | X  |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  | <b>13</b>    | X  |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?  | <b>14a</b>   | X  |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | <b>14b</b>   | X  |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>   | <b>15</b>    | X  |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>   | <b>16</b>    | X  |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>   | <b>17</b>    | X  |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>   | <b>18</b> X  |    |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   | <b>19</b>    | X  |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>   | <b>20a</b>   | X  |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   | <b>20b</b>   |    |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>  | <b>21</b> X  |    |

Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941

Page 4

**Part IV Checklist of Required Schedules** (continued)

|  | Yes         | No |
|--|-------------|----|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  | <b>22</b> X |    |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J   | <b>23</b> X |    |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a  | <b>24a</b>  | X  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | <b>24b</b>  |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  | <b>24c</b>  |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   | <b>24d</b>  |    |
| <b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  | <b>25a</b>  | X  |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I   | <b>25b</b>  | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II   | <b>26</b>   | X  |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | <b>27</b>   | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):   |             |    |
| <b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV  | <b>28a</b>  | X  |
| <b>b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV   | <b>28b</b>  | X  |
| <b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV   | <b>28c</b>  | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M   | <b>29</b> X |    |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M   | <b>30</b>   | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I   | <b>31</b>   | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II   | <b>32</b>   | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I   | <b>33</b>   | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1   | <b>34</b>   | X  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | <b>35a</b>  | X  |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2   | <b>35b</b>  |    |
| <b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2   | <b>36</b>   | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | <b>37</b>   | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?   | <b>38</b> X |    |

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

|   | Yes           | No |
|---|---------------|----|
| <b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable  | <b>1a</b> 598 |    |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  | <b>1b</b> 0   |    |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | <b>1c</b>     |    |

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

|  |               | Yes | No |
|--|---------------|-----|----|
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....  | <b>2a</b> 401 |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....  | <b>2b</b>     | X   |    |
| <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) .....   |               |     |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....  | <b>3a</b>     |     | X  |
| <b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....   | <b>3b</b>     |     |    |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... | <b>4a</b>     |     | X  |
| <b>b</b> If "Yes," enter the name of the foreign country ▶ .....   |               |     |    |
| See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  |               |     |    |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....  | <b>5a</b>     |     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....  | <b>5b</b>     |     | X  |
| <b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....   | <b>5c</b>     |     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....                                    | <b>6a</b>     |     | X  |
| <b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....   | <b>6b</b>     |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>   |               |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....   | <b>7a</b>     |     | X  |
| <b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .....   | <b>7b</b>     |     |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....  | <b>7c</b>     |     | X  |
| <b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year .....   | <b>7d</b>     |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....   | <b>7e</b>     |     |    |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....  | <b>7f</b>     |     |    |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...  | <b>7g</b>     |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....  | <b>7h</b>     |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....   | <b>8</b>      |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>   |               |     |    |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....  | <b>9a</b>     |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....   | <b>9b</b>     |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter:  |               |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 .....  | <b>10a</b>    |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....   | <b>10b</b>    |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:   |               |     |    |
| <b>a</b> Gross income from members or shareholders .....   | <b>11a</b>    |     |    |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....  | <b>11b</b>    |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....  | <b>12a</b>    |     |    |
| <b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....   | <b>12b</b>    |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |               |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....  | <b>13a</b>    |     |    |
| <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.   |               |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....   | <b>13b</b>    |     |    |
| <b>c</b> Enter the amount of reserves on hand .....  | <b>13c</b>    |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....  | <b>14a</b>    |     | X  |
| <b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....   | <b>14b</b>    |     |    |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....   | <b>15</b>     |     | X  |
| If "Yes," see instructions and file Form 4720, Schedule N.   |               |     |    |
| <b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....  | <b>16</b>     |     | X  |
| If "Yes," complete Form 4720, Schedule O.  |               |     |    |

Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941 Page 6

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

|  | 1a | 1b | Yes | No |
|--|----|----|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year  | 15 |    |     |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.          |    |    |     |    |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent  |    | 15 |     |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   |    |    |     | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? |    |    |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  |    |    |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?  |    |    |     | X  |
| <b>6</b> Did the organization have members or stockholders?  |    |    |     | X  |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   |    |    |     | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?   |    |    |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |    |    |     |    |
| <b>a</b> The governing body?   |    |    | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body?   |    |    | X   |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O      |    |    |     | X  |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|   | Yes | No |
|---|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?   |     | X  |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   |     |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | X   |    |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13  | X   |    |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | X   |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done   | X   |    |
| <b>13</b> Did the organization have a written whistleblower policy?   | X   |    |
| <b>14</b> Did the organization have a written document retention and destruction policy?  | X   |    |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official   | X   |    |
| <b>b</b> Other officers or key employees of the organization  |     | X  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).   |     |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  |     | X  |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **OR**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **►**  
**KEMPTON SHUEY - 503-648-6646**  
**1001 SW BASELINE ST, HILLSBORO, OR 97123**

Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941

Page 7

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title                           | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |   | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) KEMPTON SHUEY<br>EXECUTIVE DIRECTOR         | 45.00   |  |                       | X       |              |                              |        | 142,324.   | 0.  | 12,989.   |
| (2) ROGER BARNES<br>DIRECTOR OF HUMAN RESOURCES | 40.00   |  |                       |         |              | X                            |        | 133,265.   | 0.  | 19,442.   |
| (3) JERRY BROWN<br>DIRECTOR OF FINANCE          | 45.00   |  |                       | X       |              |                              |        | 126,002.   | 0.  | 19,094.   |
| (4) NANCY FORD<br>CHAIR                         | 1.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (5) BILL MINER<br>VICE-CHAIR                    | 1.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (6) SCOTT GARDNER<br>TREASURER                  | 1.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (7) TANIA ULUAN<br>SECRETARY                    | 1.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (8) JASON YAMAMOTO<br>DIRECTOR                  | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (9) STEVE CALLAWAY<br>DIRECTOR                  | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (10) ALAA MOMANI<br>DIRECTOR                    | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (11) BRIAN HOLMAN<br>DIRECTOR                   | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (12) COURTNEY THOMAS<br>DIRECTOR                | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (13) KAT SIGURDSON<br>DIRECTOR                  | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (14) LACEY BEATY<br>DIRECTOR                    | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (15) PAM TREECE<br>DIRECTOR                     | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (16) PETER TRUAX<br>DIRECTOR                    | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (17) ROLANDA GARCIA<br>DIRECTOR                 | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |

Form 990 (2020)

**COMMUNITY ACTION ORGANIZATION**93-0554941 Page **8****Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |   | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (18) SHERI SCHOUTEN<br>DIRECTOR                                | 1.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
|  |   |  |                       |         |              |                              |        |  |   |   |
| <b>1b Subtotal</b>   |   |  |                       |         |              |                              |        | 401,591.   | 0.  | 51,525.   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| <b>d Total (add lines 1b and 1c)</b>                           |   |  |                       |         |              |                              |        | 401,591.   | 0.  | 51,525.   |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual  |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | X   |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person                       |     | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address  | (B)<br>Description of services | (C)<br>Compensation |
|---|--------------------------------|---------------------|
| NONE  |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
| <b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization | 0                              |                     |

Form **990** (2020)



Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941

Page 9

**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

|  |   |   |  | (A)           | (B)                                | (C)                        | (D)  |         |
|--|---|---|--|---------------|------------------------------------|----------------------------|--|---------|
|  |   |   |  | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |         |
| Contributions, Gifts, Grants and Other Similar Amounts | <b>1 a</b>  | Federated campaigns .....   | <b>1a</b> 50,682.  |               |                                    |                            |  |         |
|  | <b>b</b>  | Membership dues .....   | <b>1b</b>  |               |                                    |                            |  |         |
|  | <b>c</b>  | Fundraising events .....  | <b>1c</b> 103,260.   |               |                                    |                            |  |         |
|  | <b>d</b>  | Related organizations .....   | <b>1d</b>  |               |                                    |                            |  |         |
|  | <b>e</b>  | Government grants (contributions) .....   | <b>1e</b> 54,889,956.  |               |                                    |                            |  |         |
|  | <b>f</b>  | All other contributions, gifts, grants, and similar amounts not included above ...  | <b>1f</b> 1,040,800.   |               |                                    |                            |  |         |
|  | <b>g</b>  | Noncash contributions included in lines 1a-1f   | <b>1g</b> \$ 68,414.   |               |                                    |                            |  |         |
|  | <b>h</b>  | <b>Total.</b> Add lines 1a-1f .....   |  |               |                                    |                            |  |         |
| Program Service Revenue                                | <b>2 a</b>  | SERVICE CONTRACTS   | Business Code 624410   | 293,198.      | 293,198.                           |                            |  |         |
|  | <b>b</b>  | PROGRAM FEES  | 900099   | 107,799.      | 107,799.                           |                            |  |         |
|  | <b>c</b>  |   |  |               |                                    |                            |  |         |
|  | <b>d</b>  |   |  |               |                                    |                            |  |         |
|  | <b>e</b>  |   |  |               |                                    |                            |  |         |
|  | <b>f</b>  | All other program service revenue .....   |  |               |                                    |                            |  |         |
|  | <b>g</b>  | <b>Total.</b> Add lines 2a-2f .....   |  |               | 400,997.                           |                            |  |         |
|  | Other Revenue   | <b>3</b>  | Investment income (including dividends, interest, and other similar amounts) ..... |               | 50.                                |                            |  | 50.     |
| <b>4</b>   |   | Income from investment of tax-exempt bond proceeds .....  |  |               |                                    |                            |  |         |
| <b>5</b>   |   | Royalties .....   |  |               |                                    |                            |  |         |
| <b>6 a</b>   |   | Gross rents .....   | (i) Real   | (ii) Personal |                                    |                            |  |         |
|  |   |   | <b>6a</b>  |               |                                    |                            |  |         |
|  |   |   | <b>6b</b>  |               |                                    |                            |  |         |
| <b>c</b>   |   | Rental income or (loss) .....   | <b>6c</b>  |               |                                    |                            |  |         |
| <b>d</b>   |   | Net rental income or (loss) .....   |  |               |                                    |                            |  |         |
| <b>7 a</b>   |   | Gross amount from sales of assets other than inventory .....  | (i) Securities   | (ii) Other    |                                    |                            |  |         |
|  |   |   | <b>7a</b>  |               |                                    |                            |  |         |
|  |   |   | <b>7b</b>  |               |                                    |                            |  |         |
| <b>c</b>   |   | Gain or (loss) .....  | <b>7c</b>  |               |                                    |                            |  |         |
| <b>d</b>   |   | Net gain or (loss) .....  |  |               |                                    |                            |  |         |
| <b>8 a</b>   |   | Gross income from fundraising events (not including \$ 103,260. of contributions reported on line 1c). See Part IV, line 18 ..... |  |               |                                    |                            |  |         |
|  |   |   | <b>8a</b>  | 106,789.      |                                    |                            |  |         |
|  | <b>8b</b>   |   | 47,723.  |               |                                    |                            |  |         |
| <b>c</b>   | Net income or (loss) from fundraising events .....              |   | 59,066.  |               |                                    | 59,066.                    |  |         |
| <b>9 a</b>   | Gross income from gaming activities. See Part IV, line 19 ..... |   |  |               |                                    |                            |  |         |
|  |   | <b>9a</b>   |  |               |                                    |                            |  |         |
|  |   | <b>9b</b>   |  |               |                                    |                            |  |         |
| <b>c</b>   | Net income or (loss) from gaming activities .....               |   |  |               |                                    |                            |  |         |
| <b>10 a</b>  | Gross sales of inventory, less returns and allowances .....     |   |  |               |                                    |                            |  |         |
|  |   | <b>10a</b>  |  |               |                                    |                            |  |         |
|  |   | <b>10b</b>  |  |               |                                    |                            |  |         |
| <b>c</b>   | Net income or (loss) from sales of inventory .....              |   |  |               |                                    |                            |  |         |
| Miscellaneous Revenue                                  | <b>11 a</b>   | UTILITY REBATES   | Business Code 900099   | 775,724.      | 775,724.                           |                            |  |         |
|  | <b>b</b>  |   |  |               |                                    |                            |  |         |
|  | <b>c</b>  |   |  |               |                                    |                            |  |         |
|  | <b>d</b>  | All other revenue .....   |  |               |                                    |                            |  |         |
|  | <b>e</b>  | <b>Total.</b> Add lines 11a-11d .....   |  |               | 775,724.                           |                            |  |         |
|  | <b>12</b>   | <b>Total revenue.</b> See instructions .....  |  |               | 57,320,535.                        | 1,176,721.                 | 0.   | 59,116. |

Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941 Page 10

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

|   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   |                       |                                 |  |                             |
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21   | 1,275,498.            | 1,275,498.                      |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22  | 33,013,233.           | 33,013,233.                     |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16   |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members  |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees   | 294,793.              |                                 | 294,793.                               |                             |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages   | 14,839,616.           | 13,050,567.                     | 1,577,581.                             | 211,468.                    |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 324,796.              | 280,624.                        | 39,625.                                | 4,547.                      |
| <b>9</b> Other employee benefits  | 2,474,576.            | 2,163,596.                      | 275,922.                               | 35,058.                     |
| <b>10</b> Payroll taxes   | 1,588,883.            | 1,385,041.                      | 187,951.                               | 15,891.                     |
| <b>11</b> Fees for services (nonemployees):   |                       |                                 |  |                             |
| <b>a</b> Management   |                       |                                 |  |                             |
| <b>b</b> Legal  |                       |                                 |  |                             |
| <b>c</b> Accounting   |                       |                                 |  |                             |
| <b>d</b> Lobbying   |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| <b>f</b> Investment management fees   |                       |                                 |  |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)  | 203,212.              | 21,893.                         | 167,654.                               | 13,665.                     |
| <b>12</b> Advertising and promotion   |                       |                                 |  |                             |
| <b>13</b> Office expenses   | 453,777.              | 201,391.                        | 217,759.                               | 34,627.                     |
| <b>14</b> Information technology  |                       |                                 |  |                             |
| <b>15</b> Royalties   |                       |                                 |  |                             |
| <b>16</b> Occupancy   | 1,072,116.            | 880,513.                        | 176,140.                               | 15,463.                     |
| <b>17</b> Travel  | 34,453.               | 28,665.                         | 5,567.                                 | 221.                        |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings  | 262,612.              | 193,234.                        | 66,593.                                | 2,785.                      |
| <b>20</b> Interest  | 84,103.               | 73,083.                         | 9,737.                                 | 1,283.                      |
| <b>21</b> Payments to affiliates  |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization   | 142,813.              | 124,100.                        | 16,534.                                | 2,179.                      |
| <b>23</b> Insurance   | 171,696.              | 90,943.                         | 80,753.                                |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| <b>a SUPPLIES</b>   | 719,277.              | 644,820.                        | 66,976.                                | 7,481.                      |
| <b>b DUES AND LICENSES</b>  | 169,351.              | 138,375.                        | 18,870.                                | 12,106.                     |
| <b>c REPAIRS AND MAINTENANCE</b>  | 164,425.              | 155,582.                        | 8,843.                                 | 0.                          |
| <b>d ALLOCATED SHARED COSTS</b>   | 0.                    | 663,369.                        | -669,037.                              | 5,668.                      |
| <b>e</b> All other expenses   |                       |                                 |  |                             |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e  | 57,289,230.           | 54,384,527.                     | 2,542,261.                             | 362,442.                    |
| <b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                                    |                       |                                 |  |                             |

Check here ☐ if following SOP 98-2 (ASC 958-720)

Form 990 (2020)

## COMMUNITY ACTION ORGANIZATION

93-0554941 Page 11

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

|  |  | (A)<br>Beginning of year |             | (B)<br>End of year |
|--|--|--------------------------|-------------|--------------------|
| <b>Assets</b>  | <b>1</b> Cash - non-interest-bearing .....   | 1,391,225.               | <b>1</b>    | 4,022,191.         |
|  | <b>2</b> Savings and temporary cash investments .....  | 61,573.                  | <b>2</b>    | 83,504.            |
|  | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>    |                    |
|  | <b>4</b> Accounts receivable, net .....  | 3,998,327.               | <b>4</b>    | 8,925,236.         |
|  | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ..... |                          | <b>5</b>    |                    |
|  | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   |                          | <b>6</b>    |                    |
|  | <b>7</b> Notes and loans receivable, net .....   |                          | <b>7</b>    |                    |
|  | <b>8</b> Inventories for sale or use .....   |                          | <b>8</b>    |                    |
|  | <b>9</b> Prepaid expenses and deferred charges .....   | 139,447.                 | <b>9</b>    | 184,290.           |
|  | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 4,381,055.    |             |                    |
|  | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 2,663,997.    | <b>10c</b>  | 1,717,058.         |
|  | <b>11</b> Investments - publicly traded securities .....   |                          | <b>11</b>   |                    |
|  | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                          | <b>12</b>   |                    |
|  | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | <b>13</b>   |                    |
|  | <b>14</b> Intangible assets .....  |                          | <b>14</b>   |                    |
|  | <b>15</b> Other assets. See Part IV, line 11 .....   | 307,501.                 | <b>15</b>   | 395,170.           |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 7,734,514.   | <b>16</b>                | 15,327,449. |                    |
| <b>Liabilities</b>   | <b>17</b> Accounts payable and accrued expenses .....  | 1,542,945.               | <b>17</b>   | 7,746,361.         |
|  | <b>18</b> Grants payable .....   |                          | <b>18</b>   |                    |
|  | <b>19</b> Deferred revenue .....   | 74,982.                  | <b>19</b>   | 1,427,493.         |
|  | <b>20</b> Tax-exempt bond liabilities .....  |                          | <b>20</b>   |                    |
|  | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | <b>21</b>   |                    |
|  | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....     |                          | <b>22</b>   |                    |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   | 1,789,971.               | <b>23</b>   | 1,717,710.         |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | <b>24</b>   |                    |
|  | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  | 463,317.                 | <b>25</b>   | 541,281.           |
|  | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....  | 3,871,215.               | <b>26</b>   | 11,432,845.        |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                          |             |                    |
|  | <b>27</b> Net assets without donor restrictions .....  | 3,506,313.               | <b>27</b>   | 3,509,979.         |
|  | <b>28</b> Net assets with donor restrictions .....   | 356,986.                 | <b>28</b>   | 384,625.           |
|  | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   |                          |             |                    |
|  | <b>29</b> Capital stock or trust principal, or current funds .....   |                          | <b>29</b>   |                    |
|  | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | <b>30</b>   |                    |
|  | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | <b>31</b>   |                    |
|  | <b>32</b> <b>Total net assets or fund balances</b> .....   | 3,863,299.               | <b>32</b>   | 3,894,604.         |
|  | <b>33</b> <b>Total liabilities and net assets/fund balances</b> .....  | 7,734,514.               | <b>33</b>   | 15,327,449.        |

Form 990 (2020)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

|           |  |           |             |
|-----------|--|-----------|-------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 57,320,535. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 57,289,230. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 31,305.     |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 3,863,299.  |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |             |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |             |
| <b>7</b>  | Investment expenses  | <b>7</b>  |             |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |             |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 3,894,604.  |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

|   | Yes       | No       |
|---|-----------|----------|
| <b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.  |           |          |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | <b>2a</b> | <b>X</b> |
| <b>b</b> Were the organization's financial statements audited by an independent accountant? _____<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | <b>2b</b> | <b>X</b> |
| <b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.  | <b>2c</b> | <b>X</b> |
| <b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____  | <b>3a</b> | <b>X</b> |
| <b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____   | <b>3b</b> | <b>X</b> |

Form 990 (2020)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2016  | (b) 2017  | (c) 2018  | (d) 2019  | (e) 2020  | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 25010919. | 24944801. | 28461018. | 27666970. | 56075960. | 162159668 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |           |           |           |           |           |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |           |           |           |           |           |           |
| <b>4 Total.</b> Add lines 1 through 3 .....  | 25010919. | 24944801. | 28461018. | 27666970. | 56075960. | 162159668 |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |           |           |           |           |           |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |           |           |           |           |           | 162159668 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2016  | (b) 2017  | (c) 2018  | (d) 2019  | (e) 2020  | (f) Total                |
|---|-----------|-----------|-----------|-----------|-----------|--------------------------|
| <b>7</b> Amounts from line 4 .....  | 25010919. | 24944801. | 28461018. | 27666970. | 56075960. | 162159668                |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  |           |           |           |           | 50.       | 50.                      |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....   |           |           |           |           |           |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |           |           |           |           |           |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |           |           |           |           |           | 162159718                |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....   |           |           |           |           | 12        | 4,854,188.               |
| <b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |           |           |           |           |           | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |           |                                     |
|---|-----------|-------------------------------------|
| <b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....   | <b>14</b> | 100.00 %                            |
| <b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....  | <b>15</b> | %                                   |
| <b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....  |           | <input checked="" type="checkbox"/> |
| <b>b 33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....   |           | <input type="checkbox"/>            |
| <b>17a 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |           | <input type="checkbox"/>            |
| <b>b 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |           | <input type="checkbox"/>            |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....  |           | <input type="checkbox"/>            |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ► ☐

**Section C. Computation of Public Support Percentage**

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|  |           |   |
|--|-----------|---|
| <b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**19a 33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ► ☐

**b 33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ► ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ..... ► ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |



**Part IV Supporting Organizations** (continued)

|  | Yes | No |
|--|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization? |     |    |
| <b>11a</b>   |     |    |
| <b>b</b> A family member of a person described in line 11a above?  |     |    |
| <b>11b</b>   |     |    |
| <b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .                             |     |    |
| <b>11c</b>   |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. |     |    |
| <b>1</b>  |     |    |
| <b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.   |     |    |
| <b>2</b>  |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). |     |    |
| <b>1</b>   |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |     |    |
| <b>1</b>  |     |    |
| <b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).   |     |    |
| <b>2</b>  |     |    |
| <b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.  |     |    |
| <b>3</b>  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |  |     |    |
|---|--|-----|----|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |  |     |    |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.  |  |     |    |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.   |  |     |    |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).  |  |     |    |
| <b>2</b> Activities Test. Answer lines 2a and 2b below.   |  |     |    |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. |  | Yes | No |
| <b>2a</b>   |  |     |    |
| <b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.  |  |     |    |
| <b>2b</b>   |  |     |    |
| <b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.   |  |     |    |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI</b> .  |  |     |    |
| <b>3a</b>   |  |     |    |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.   |  |     |    |
| <b>3b</b>   |  |     |    |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| <b>Section A - Adjusted Net Income</b>  |          | (A) Prior Year | (B) Current Year<br>(optional) |
|---|----------|----------------|--------------------------------|
| <b>1</b> Net short-term capital gain  | <b>1</b> |                |                                |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |                |                                |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |                |                                |
| <b>4</b> Add lines 1 through 3.   | <b>4</b> |                |                                |
| <b>5</b> Depreciation and depletion   | <b>5</b> |                |                                |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |                |                                |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |                |                                |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)   | <b>8</b> |                |                                |

| <b>Section B - Minimum Asset Amount</b>  |           | (A) Prior Year | (B) Current Year<br>(optional) |
|--|-----------|----------------|--------------------------------|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |           |                |                                |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |                |                                |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |                |                                |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |                |                                |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |                |                                |
| <b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):   |           |                |                                |
| <b>2</b> Acquisition indebtedness applicable to non-exempt-use assets  | <b>2</b>  |                |                                |
| <b>3</b> Subtract line 2 from line 1d.   | <b>3</b>  |                |                                |
| <b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | <b>4</b>  |                |                                |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |                |                                |
| <b>6</b> Multiply line 5 by 0.035.   | <b>6</b>  |                |                                |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |                |                                |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |                |                                |

| <b>Section C - Distributable Amount</b>  |          |  | Current Year |
|--|----------|--|--------------|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)   | <b>1</b> |  |              |
| <b>2</b> Enter 0.85 of line 1.   | <b>2</b> |  |              |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)  | <b>3</b> |  |              |
| <b>4</b> Enter greater of line 2 or line 3.  | <b>4</b> |  |              |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |              |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  | <b>6</b> |  |              |
| <b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |          |  |              |

**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| <b>Section D - Distributions</b> |   | <b>Current Year</b> |
|----------------------------------|---|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>            |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>            |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>            |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets   | <b>4</b>            |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | <b>5</b>            |
| <b>6</b>                         | Other distributions ( <i>describe in Part VI</i> ). See instructions.   | <b>6</b>            |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | <b>7</b>            |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>            |
| <b>9</b>                         | Distributable amount for 2020 from Section C, line 6  | <b>9</b>            |
| <b>10</b>                        | Line 8 amount divided by line 9 amount  | <b>10</b>           |

| <b>Section E - Distribution Allocations</b> (see instructions)   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2020</b> | <b>(iii)<br/>Distributable<br/>Amount for 2020</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2020 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2020   |                                     |   |  |
| <b>a</b> From 2015   |                                     |   |  |
| <b>b</b> From 2016   |                                     |   |  |
| <b>c</b> From 2017   |                                     |   |  |
| <b>d</b> From 2018   |                                     |   |  |
| <b>e</b> From 2019   |                                     |   |  |
| <b>f</b> <b>Total</b> of lines 3a through 3e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2020 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2015 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                                     |   |  |
| <b>4</b> Distributions for 2020 from Section D, line 7: \$   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2020 distributable amount  |                                     |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.  |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                                     |   |  |
| <b>7</b> <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.   |                                     |   |  |
| <b>8</b> Breakdown of line 7:  |                                     |   |  |
| <b>a</b> Excess from 2016  |                                     |   |  |
| <b>b</b> Excess from 2017  |                                     |   |  |
| <b>c</b> Excess from 2018  |                                     |   |  |
| <b>d</b> Excess from 2019  |                                     |   |  |
| <b>e</b> Excess from 2020  |                                     |   |  |

## Part VI

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

Employer identification number

COMMUNITY ACTION ORGANIZATION

93-0554941

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

|                                      |                                |
|--------------------------------------|--------------------------------|
| Name of organization                 | Employer identification number |
| <b>COMMUNITY ACTION ORGANIZATION</b> | <b>93-0554941</b>              |

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.


| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 1          | US DEPT OF HEALTH AND HUMAN SERVICES<br>2201 6TH AVE, STE 300<br>SEATTLE, WA 98121-1827  | \$ 11,691,676.             | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | US DEPT OF HOUSING AND URBAN DEVELOPMENT<br>PO BOX 23774<br>WASHINGTON, DC 20026-3774    | \$ 2,366,775.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | US DEPT OF THE TREASURY<br>1500 PENNSYLVANIA AVE NW<br>WASHINGTON, DC 20220              | \$ 17,068,473.             | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | OREGON DEPT OF EDUCATION<br>255 CAPITAL ST NE<br>SALEM, OR 97310                         | \$ 7,008,932.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | OREGON HOUSING AND COMMUNITY SERVICES<br>725 SUMMER ST NE, STE B<br>SALEM, OR 97301-1266 | \$ 13,762,688.             | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | WASHINGTON COUNTY HHS-DHS<br>155 NORTH 1ST AVE, MS 6<br>HILLSBORO, OR 97124              | \$ 1,540,377.              | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |



Name of organization

Employer identification number

**COMMUNITY ACTION ORGANIZATION****93-0554941****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.)  \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

| (a) No.<br>from<br>Part I | (b) Purpose of gift                     | (c) Use of gift | (d) Description of how gift is held      |
|---------------------------|---|-----------------|--|
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |
|                           | (e) Transfer of gift                    |                 |  |
|                           | Transferee's name, address, and ZIP + 4 |                 | Relationship of transferor to transferee |
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |
|                           | (e) Transfer of gift                    |                 |  |
|                           | Transferee's name, address, and ZIP + 4 |                 | Relationship of transferor to transferee |
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |
|                           | (e) Transfer of gift                    |                 |  |
|                           | Transferee's name, address, and ZIP + 4 |                 | Relationship of transferor to transferee |
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |
|                           | (e) Transfer of gift                    |                 |  |
|                           | Transferee's name, address, and ZIP + 4 |                 | Relationship of transferor to transferee |
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |
|                           | (e) Transfer of gift                    |                 |  |
|                           | Transferee's name, address, and ZIP + 4 |                 | Relationship of transferor to transferee |
|                           |   |                 |  |
|                           |   |                 |  |
|                           |   |                 |  |



**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020****Open to Public Inspection****Name of the organization**

COMMUNITY ACTION ORGANIZATION

**Employer identification number**

93-0554941

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts                             |
|---|-------------------------|--|
| 1 Total number at end of year .....   |                         |  |
| 2 Aggregate value of contributions to (during year) .....   |                         |  |
| 3 Aggregate value of grants from (during year) .....  |                         |  |
| 4 Aggregate value at end of year .....  |                         |  |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....  |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ..... |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements .....   | 2a                              |
| b Total acreage restricted by conservation easements .....   | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a) .....   | 2c                              |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register ..... | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

**a** ☐ Public exhibition

**d** ☐ Loan or exchange program

**b** ☐ Scholarly research

**e** ☐ Other \_\_\_\_\_

**c** ☐ Preservation for future generations

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

|   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     | 83,004.          | 80,754.        | 78,754.            | 76,754.              | 63,979.             |
| <b>b</b> Contributions                                  | 500.             | 2,250.         | 2,000.             | 2,000.               | 12,775.             |
| <b>c</b> Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            | 83,504.          | 83,004.        | 80,754.            | 78,754.              | 76,754.             |

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

**a** Board designated or quasi-endowment ☐ \_\_\_\_\_ %

**b** Permanent endowment ☒ 100 %

**c** Term endowment ☐ \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

|               | Yes | No |
|---------------|-----|----|
| <b>3a(i)</b>  |     | X  |
| <b>3a(ii)</b> |     | X  |
| <b>3b</b>     |     |    |

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land   |                                      | 316,192.                        |                              | 316,192.       |
| <b>b</b> Buildings   |                                      | 3,081,692.                      | 1,844,268.                   | 1,237,424.     |
| <b>c</b> Leasehold improvements  |                                      | 11,275.                         | 3,406.                       | 7,869.         |
| <b>d</b> Equipment   |                                      | 218,444.                        | 192,753.                     | 25,691.        |
| <b>e</b> Other   |                                      | 753,452.                        | 623,570.                     | 129,882.       |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 1,717,058.     |

Schedule D (Form 990) 2020

COMMUNITY ACTION ORGANIZATION

93-0554941 Page 3

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)      | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives .....   |                |   |
| (2) Closely held equity interests .....                                   |                |   |
| (3) Other .....   |                |   |
| (A) .....   |                |   |
| (B) .....   |                |   |
| (C) .....   |                |   |
| (D) .....   |                |   |
| (E) .....   |                |   |
| (F) .....   |                |   |
| (G) .....   |                |   |
| (H) .....   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ |                |   |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment   | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) .....   |                |   |
| (2) .....   |                |   |
| (3) .....   |                |   |
| (4) .....   |                |   |
| (5) .....   |                |   |
| (6) .....   |                |   |
| (7) .....   |                |   |
| (8) .....   |                |   |
| (9) .....   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |   |

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1) .....   |                |
| (2) .....   |                |
| (3) .....   |                |
| (4) .....   |                |
| (5) .....   |                |
| (6) .....   |                |
| (7) .....   |                |
| (8) .....   |                |
| (9) .....   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2) DEFERRED COMPENSATION PLAN  |                |
| (3) LIABILITY   | 395,170.       |
| (4) DEFERRED LEASE OBLIGATION   | 146,111.       |
| (5) .....   |                |
| (6) .....   |                |
| (7) .....   |                |
| (8) .....   |                |
| (9) .....   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 541,281.       |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2020

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |  |           |             |
|----------|--|-----------|-------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 57,421,705. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |             |
| <b>a</b> | Net unrealized gains (losses) on investments   | <b>2a</b> |             |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> | 101,170.    |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |             |
| <b>d</b> | Other (Describe in Part XIII.)   | <b>2d</b> |             |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | 101,170.    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 57,320,535. |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |             |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |             |
| <b>b</b> | Other (Describe in Part XIII.)   | <b>4b</b> |             |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | 0.          |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | 57,320,535. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |   |           |             |
|----------|---|-----------|-------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 57,390,400. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |             |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> | 101,170.    |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |             |
| <b>c</b> | Other losses  | <b>2c</b> |             |
| <b>d</b> | Other (Describe in Part XIII.)  | <b>2d</b> |             |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | 101,170.    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 57,289,230. |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |             |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |             |
| <b>b</b> | Other (Describe in Part XIII.)  | <b>4b</b> |             |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | 0.          |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | 57,289,230. |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

THE PURPOSE OF THE JERRALYNN NESS ENDOWMENT IS TO PROVIDE UNRESTRICTED FUNDING TO SUPPORT PRIORITY NEEDS AS DETERMINED BY THE BOARD OF DIRECTORS.

**PART X, LINE 2:**

MANAGEMENT DOES NOT BELIEVE THE ENTITY HAS TAKEN ANY UNCERTAIN TAX POSITIONS.



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |  | (a) Event #1     | (b) Event #2 | (c) Other events<br><b>NONE</b> | (d) Total events<br>(add col. (a) through<br>col. (c)) |
|-----------------|--|------------------|--------------|---------------------------------|--|
|                 |  | <b>GALA 2021</b> |              |                                 |  |
|                 |  | (event type)     | (event type) | (total number)                  |  |
| Revenue         | <b>1</b> Gross receipts .....  | 210,049.         |              |                                 | 210,049.   |
|                 | <b>2</b> Less: Contributions .....   | 103,260.         |              |                                 | 103,260.   |
|                 | <b>3</b> Gross income (line 1 minus line 2) .....                            | 106,789.         |              |                                 | 106,789.   |
| Direct Expenses | <b>4</b> Cash prizes .....   |                  |              |                                 |  |
|                 | <b>5</b> Noncash prizes .....  |                  |              |                                 |  |
|                 | <b>6</b> Rent/facility costs .....   |                  |              |                                 |  |
|                 | <b>7</b> Food and beverages .....  |                  |              |                                 |  |
|                 | <b>8</b> Entertainment .....   |                  |              |                                 |  |
|                 | <b>9</b> Other direct expenses .....   | 47,723.          |              |                                 | 47,723.  |
|                 | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....  |                  |              |                                 | 47,723.  |
|                 | <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) ..... |                  |              |                                 | 59,066.  |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|   |                                      | (a) Bingo   | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c)) |
|---|--------------------------------------|---|---|---|---|
| Revenue   | <b>1</b> Gross revenue .....         |   |   |   |   |
|   |                                      |   |   |   |   |
| Direct Expenses   | <b>2</b> Cash prizes .....           |   |   |   |   |
|   | <b>3</b> Noncash prizes .....        |   |   |   |   |
|   | <b>4</b> Rent/facility costs .....   |   |   |   |   |
|   | <b>5</b> Other direct expenses ..... |   |   |   |   |
|   | <b>6</b> Volunteer labor .....       | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |   |
| <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....        |                                      |   |   |   |   |
| <b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) ..... |                                      |   |   |   |   |

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_**a** Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No**b** If "No," explain: \_\_\_\_\_**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No**b** If "Yes," explain: \_\_\_\_\_

Schedule G (Form 990 or 990-EZ) 2020 **COMMUNITY ACTION ORGANIZATION**

93-0554941 Page 3

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 16** Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

|                |  |
|----------------|--|
| <b>Part IV</b> | <b>Supplemental Information</b> <i>(continued)</i> |
|----------------|--|



**SCHEDULE I**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

Name of the organization

**COMMUNITY ACTION ORGANIZATION****Employer identification number****93-0554941****Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....☒ **Yes** ☐ **No****2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| <b>1 (a)</b> Name and address of organization or government            | <b>(b)</b> EIN | <b>(c)</b> IRC section (if applicable) | <b>(d)</b> Amount of cash grant | <b>(e)</b> Amount of non-cash assistance | <b>(f)</b> Method of valuation (book, FMV, appraisal, other) | <b>(g)</b> Description of noncash assistance | <b>(h)</b> Purpose of grant or assistance                                   |
|--|----------------|--|---------------------------------|--|--|--|---|
| BOYS & GIRLS AID<br>9320 SW BARBUR BLVD<br>PORTLAND, OR 97219          | 93-0386791     | 501C3                                  | 39,699.                         | 0.                                       |  |  | PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS.    |
| CENTRO CULTURAL<br>1110 N ADAIR ST<br>CORNELIUS, OR 97113              | 93-0606729     | 501C3                                  | 255,304.                        | 0.                                       |  |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO INDIVIDUALS AND HOUSEHOLDS.          |
| DOMESTIC VIOLENCE RESOURCE CENTER<br>PO BOX 494<br>HILLSBORO, OR 97123 | 93-0665804     | 501C3                                  | 75,431.                         | 0.                                       |  |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| FAMILY PROMISE<br>PO BOX 4073<br>HILLSBORO, OR 97123                   | 31-1682683     | 501C3                                  | 42,333.                         | 0.                                       |  |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| GOOD NEIGHBOR CENTERS<br>11130 SW GREENBURG RD<br>TIGARD, OR 97223     | 93-1269989     | 501C3                                  | 165,934.                        | 0.                                       |  |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| NEW NARRATIVE<br>8915 SW CENTER ST<br>TIGARD, OR 97223                 | 27-3958769     | 501C3                                  | 138,603.                        | 0.                                       |  |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....**11.****3** Enter total number of other organizations listed in the line 1 table .....**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.****Schedule I (Form 990) 2020**

Schedule I (Form 990)

## COMMUNITY ACTION ORGANIZATION

93-0554941

Page 1

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

| (a) Name and address of organization or government                           | (b) EIN    | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance  |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|---|
| PROJECT HOMELESS CONNECT<br>363 SE 6TH AVE<br>HILLSBORO, OR 97123            | 83-4637716 | 501C3                         | 113,319.                 | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| HOMEPLATE YOUTH SERVICES<br>PO BOX 1413<br>BEAVERTON, OR 97075               | 26-1666325 | 501C3                         | 94,558.                  | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| OPEN DOOR COUNSELING CENTER<br>34420 SW TV HWY<br>HILLSBORO, OR 97123        | 93-0876290 | 501C3                         | 124,652.                 | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| JUST COMPASSION OF EAST WASHINGTON COUNTY - PO BOX 230025 - TIGARD, OR 97281 | 47-3373831 | 501C3                         | 88,183.                  | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| FOREST GROVE FOUNDATION<br>2417 PACIFIC AVE<br>FOREST GROVE, OR 97116        | 93-1140249 | 501C3                         | 15,881.                  | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS. |
| IRCO<br>10301 NE GLISAN ST<br>PORTLAND, OR 97220                             | 93-0806295 | 501C3                         | 121,601.                 | 0.                                |   |  | TO PROVIDE VARIOUS PROGRAM SERVICES TO ELIGIBLE INDIVIDUALS AND HOUSEHOLDS  |
|  |            |                               |                          |                                   |   |  |   |
|  |            |                               |                          |                                   |   |  |   |
|  |            |                               |                          |                                   |   |  |   |
|  |            |                               |                          |                                   |   |  |   |

Schedule I (Form 990)

Schedule I (Form 990) 2020

**COMMUNITY ACTION ORGANIZATION****93-0554941**Page **2**

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance   | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| HEAD START PROGRAM PARTICIPANTS   | 959                      | 424,244.                 | 0.                                |   |                                       |
| FAMILY AND COMMUNITY RESOURCES INCLUDING HOUSING AND HOMELESS SERVICES, WEATHERIZATION AND ENERGY ASSISTANCE, AND INFORMATION AND REFERRAL SERVICES | 33037                    | 32,588,989.              | 0.                                |   |                                       |
|   |                          |                          |                                   |   |                                       |
|   |                          |                          |                                   |   |                                       |
|   |                          |                          |                                   |   |                                       |

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANTS AND ASSISTANCE RECIPIENTS ARE CLOSELY SCREENED BY MANAGERS AND DIRECTORS TO ASSURE THAT THEY MEET ELIGIBILITY REQUIREMENTS. ALL PAYMENTS ARE REVIEWED FOR ALLOWABILITY AND APPROVED BY MANAGEMENT STAFF. RECIPIENT ORGANIZATIONS MUST SUBMIT SUPPORTING DOCUMENTATION IN ORDER TO BE REIMBURSED, ALL OF WHICH ARE REVIEWED FOR ALLOWABILITY. COMMUNITY ACTION ALSO EXPECTS FOR SITE VISITS TO ENSURE THAT COMPLIANCE REQUIREMENTS ARE MET.

**SCHEDULE J  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**Open to Public  
Inspection

Name of the organization

COMMUNITY ACTION ORGANIZATION

Employer identification number

93-0554941

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.☐ First-class or charter travel☐ Housing allowance or residence for personal use☐ Travel for companions☐ Payments for business use of personal residence☐ Tax indemnification and gross-up payments☐ Health or social club dues or initiation fees☐ Discretionary spending account☐ Personal services (such as maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☐ Compensation committee☐ Written employment contract☐ Independent compensation consultant☐ Compensation survey or study☐ Form 990 of other organizations☐ Approval by the board or compensation committee**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment? .....**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization? .....**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization? .....**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

Schedule J (Form 990) 2020

**COMMUNITY ACTION ORGANIZATION****93-0554941**Page **2****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                              |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|   |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| (1) KEMPTON SHUEY<br>EXECUTIVE DIRECTOR         | (i)  | 142,324.   | 0.                                  | 0.                                  | 12,989.  | 0.                      | 155,313.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (2) ROGER BARNES<br>DIRECTOR OF HUMAN RESOURCES | (i)  | 133,265.   | 0.                                  | 0.                                  | 12,133.  | 7,309.                  | 152,707.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |

Schedule J (Form 990) 2020

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area for supplemental information with horizontal lines.

**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Noncash Contributions**

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

**COMMUNITY ACTION ORGANIZATION**

Employer identification number

**93-0554941****Part I Types of Property**

|   | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|---|-------------------------------|---|--|--|
| 1 Art - Works of art .....  |                               |   |  |  |
| 2 Art - Historical treasures .....                                    |                               |   |  |  |
| 3 Art - Fractional interests .....                                    |                               |   |  |  |
| 4 Books and publications .....  |                               |   |  |  |
| 5 Clothing and household goods .....                                  | <b>X</b>                      |   | <b>68,414.</b>   | <b>FAIR VALUE</b>  |
| 6 Cars and other vehicles .....                                       |                               |   |  |  |
| 7 Boats and planes .....  |                               |   |  |  |
| 8 Intellectual property .....   |                               |   |  |  |
| 9 Securities - Publicly traded .....                                  |                               |   |  |  |
| 10 Securities - Closely held stock .....                              |                               |   |  |  |
| 11 Securities - Partnership, LLC, or<br>trust interests .....         |                               |   |  |  |
| 12 Securities - Miscellaneous .....                                   |                               |   |  |  |
| 13 Qualified conservation contribution -<br>Historic structures ..... |                               |   |  |  |
| 14 Qualified conservation contribution - Other ...                    |                               |   |  |  |
| 15 Real estate - Residential .....                                    |                               |   |  |  |
| 16 Real estate - Commercial .....                                     |                               |   |  |  |
| 17 Real estate - Other .....  |                               |   |  |  |
| 18 Collectibles .....   |                               |   |  |  |
| 19 Food inventory .....   |                               |   |  |  |
| 20 Drugs and medical supplies .....                                   |                               |   |  |  |
| 21 Taxidermy .....  |                               |   |  |  |
| 22 Historical artifacts .....   |                               |   |  |  |
| 23 Scientific specimens .....   |                               |   |  |  |
| 24 Archeological artifacts .....                                      |                               |   |  |  |
| 25 Other ▶ ( .....  |                               |   |  |  |
| 26 Other ▶ ( .....  |                               |   |  |  |
| 27 Other ▶ ( .....  |                               |   |  |  |
| 28 Other ▶ ( .....  |                               |   |  |  |

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part V, Donee Acknowledgement .....

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it  
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for  
exempt purposes for the entire holding period? .....

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? .....

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II.

|     | Yes | No       |
|-----|-----|----------|
| 30a |     | <b>X</b> |
| 31  |     | <b>X</b> |
| 32a |     | <b>X</b> |
| 33  |     |          |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2020

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

Name of the organization

COMMUNITY ACTION ORGANIZATION

Employer identification number

93-0554941

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

STRATEGIES GOLD, A RESEARCH-BASED ASSESSMENT TOOL THAT ALIGNS WITH THE

CREATIVE CURRICULUM (RESEARCH-BASED CURRICULUM). HEAD START CHILD

DEVELOPMENT EARLY LEARNING FRAMEWORK, AND OUR PROGRAM'S SCHOOL

READINESS GOALS ARE USED TO TRACK CHILDREN'S DEVELOPMENT IN MULTIPLE

DOMAINS. CHILDREN MADE SIGNIFICANT, MEASURABLE GAINS IN

SOCIAL-EMOTIONAL DEVELOPMENT, COGNITIVE REASONING, FINE AND GROSS MOTOR

COORDINATION, LANGUAGE LITERACY DEVELOPMENT, AND MATHEMATICAL SKILLS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

PARENTS HAD THE CHANCE TO GET BACK ON THEIR FEET BY STAYING AT

COMMUNITY ACTION'S HILLSBORO FAMILY SHELTER. 1,987 FAMILIES

EXPERIENCING HOMELESSNESS OR AT IMMINENT RISK OF HOMELESSNESS WERE

ASSESSED FOR ELIGIBILITY FOR THE CONTINUUM OF HOUSING PROGRAMS IN

WASHINGTON COUNTY. 118 FAMILIES EXPERIENCING HOMELESSNESS WERE

RE-HOUSED WITH SHORT-TERM RENT ASSISTANCE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CHILD CARE RESOURCE AND REFERRAL - CHILD CARE RESOURCE AND REFERRAL

PROVIDES PROFESSIONAL DEVELOPMENT OPPORTUNITIES AND COACHING, WHICH

INCLUDES PARTICIPATING IN OREGON'S QUALITY RATING AND IMPROVEMENT

SYSTEM, CALLED SPARK. WE ALSO SUPPORT EARLY EDUCATORS WITH TECHNICAL

ASSISTANCE IN UNDERSTANDING THE EMPLOYMENT RELATED DAYCARE SYSTEM

(ERDC) WITH FAMILIES WHO RECEIVE SUBSIDIES THROUGH THE DEPARTMENT OF

HUMAN SERVICES (DHS). WE OFFER EMPLOYERS TECHNICAL ASSISTANCE AROUND

CHILD CARE OPTIONS AS WELL AS INFORMING THEM ON HOW QUALITY CHILD CARE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

|                               |                                |
|-------------------------------|--------------------------------|
| Name of the organization      | Employer identification number |
| COMMUNITY ACTION ORGANIZATION | 93-0554941                     |

SUPPORTS THEIR WORK FORCE. THE QUALITY OF LOCAL CHILD CARE RESOURCES IMPROVED AS 1,363 PROVIDERS PARTICIPTED IN 19,082 HOURS OF TRAINING IN EARLY CHILDHOOD DEVELOPMENT. 8 NEW PROVIDERS SERVING HIGH POVERTY NEIGHBORHOODS SUCCESSFULLY SUBMITTED SPARK PORTFOLIOS AND RECEIVED THEIR SPARK RATING. THERE ARE CURRENTLY 72 PROVIDERS WITH SPARK RATING SERVING WASHINGTON COUNTY CHILDREN.

EXPENSES \$ 1,480,969. INCLUDING GRANTS OF \$ 197,446. REVENUE \$ 302,010.

FAMILY DEVELOPMENT - FAMILY DEVELOPMENT PROVIDES ASSESSMENT AND ASSISTANCE CONNECTING TO RESOURCES AND HOME VISITING CASE MANAGEMENT TO HELP FAMILIES MEET THEIR GOALS, INCREASE HOUSING AND INCOME STABILITY, AND IMPROVE FAMILY FUNCTIONING AND PARENTING SKILLS. PROGRAM SERVICES ALSO HELP FAMILIES TAKE CHARGE OF THEIR FINANCES AND PLAN FOR THEIR FUTURE BY PROVIDING FINANCIAL LITERACY CLASSES AND INDIVIDUAL DEVELOPMENT ACCOUNTS. 856 NEW PARENTS WERE PROVIDED WITH INFORMATION ABOUT EARLY CHILD DEVELOPMENT AND PARENTING RESOURCES. 43 PREGNANT WOMEN ENROLLED IN THE OREGON HEALTH PLAN AND 171 WOMEN WERE CONNECTED TO PRENATAL CARE. 67 AT-RISK FAMILIES RECEIVED PARENTING SUPPORT TO PREVENT CHILD ABUSE AND NEGLECT. 198 FAMILIES PARTICIPATED IN HOME-VISITING SUPPORT SERVICES TO SET AND ACHIEVE GOALS TO HELP AVOID OR RECOVER FROM HOMELESSNESS AND MAINTAIN A STABLE HOME. 8 NEW FAMILIES BEGAN THE PROCESS OF SAVING FUNDS TO INCREASE THEIR EDUCATION OR START A BUSINESS THROUGH COMMUNITY ACTION'S INDIVIDUAL DEVELOPMENT ACCOUNT PROGRAM. 22 FAMILIES IN TOTAL ARE CURRENTLY SAVING TOWARDS THEIR ASSET GOAL. 62 INDIVIDUALS LEARNED SKILLS TO TAKE CONTROL OF THEIR FINANCIAL FUTURE THROUGH COMMUNITY ACTION'S FINANCIAL EDUCATION CLASSES. 91 INDIVIDUALS PARTICIPATED IN OUR CAREER COACHING SERVICES.

EXPENSES \$ 1,957,716. INCLUDING GRANTS OF \$ 157,386. REVENUE \$ 4,368.

Name of the organization

COMMUNITY ACTION ORGANIZATION

Employer identification number

93-0554941

ENERGY CONSERVATION - ENERGY CONSERVATION HELPS FAMILIES REDUCE ENERGY BILLS BY ASSESSING HOME ENERGY USE, RECOMMENDING COST SAVING MEASURES AND CONNECTING WITH RESOURCES TO IMPROVE ENERGY EFFICIENCY. 164

FAMILIES HAD LOWER HEATING COSTS AND WARMER, SAFER, HEALTHIER HOMES BECAUSE COMMUNITY ACTION PROVIDED COMPREHENSIVE WEATHERIZATION SERVICES. 197 HOUSEHOLDS REDUCED ENERGY COSTS, IMPROVED HOME SAFETY AND INCREASED ENERGY EFFICIENCY BY RECEIVING ENERGY EDUCATION AND CONSERVATION SERVICES.

EXPENSES \$ 3,261,431. INCL GRANTS OF \$ 2,159,339. REVENUE \$ 870,343.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WILL BE REVIEWED AND APPROVED BY THE AUDIT AND FINANCE COMMITTEE OF THE BOARD OF DIRECTORS, AND SIGNED BY THE BOARD TREASURER, PRIOR TO FILING THE 990. IT IS MADE AVAILABLE TO ALL THE MEMBERS OF THE BOARD WITH QUESTIONS DIRECTED TO THE TREASURER AND DIRECTOR OF FINANCE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD AND KEY STAFF MEMBERS ARE REQUESTED TO COME FORTH WITH ANY PERCEIVED OR REAL CONFLICT OF INTEREST. BOARD MEMBERS ARE REQUESTED ANNUALLY TO REVIEW ALL RELATIONSHIPS THAT MAY BE A CONFLICT. KEY STAFF MEMBERS ARE EXPECTED TO SELF-MONITOR ON AN ONGOING BASIS AND REPORT ANY REAL OR PERCEIVED CONFLICTS TO THE EXECUTIVE DIRECTOR, WHO WILL EXAMINE THE POTENTIAL CONFLICT AND MAKE THE DETERMINATION AS TO THE NATURE AND/OR POTENTIAL NEGATIVE IMPACT OF THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS USES OUTSIDE CONSULTANTS

Name of the organization

COMMUNITY ACTION ORGANIZATION

Employer identification number

93-0554941

AS NEEDED TO DETERMINE THE EXECUTIVE DIRECTOR'S SALARY AT CONTRACT RENEWAL. THE HR DIRECTOR REVIEWS THE SALARY GRIDS OF KEY EMPLOYEES OF THE ORGANIZATION AND RELIES ON A VARIETY OF SALARY DATA, SUCH AS, BUT NOT LIMITED TO, MILLIMAN NATIONAL NON-PROFIT DATA, AS WELL AS CASCADE EMPLOYERS ASSOCIATION MATERIALS AND HEAD START SALARY SURVEY DATA TO PROVIDE COMPARATIVE INFORMATION.

FORM 990, PART VI, SECTION C, LINE 18:

CAO'S CURRENT 990 IS AVAILABLE ON OUR WEBSITE AND UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

CAO'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST. AUDITED FINANCIAL INFORMATION IS INCLUDED ON THE WEBSITE.

FORM 990, PART XII, LINE 2C:

THE FINANCE AND AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AS WELL AS SELECTION OF AN INDEPENDENT ACCOUNTANT. IN ADDITION, CAO SOLICITS BIDS FOR THE AUDIT EVERY 5 YEARS.

Form **8868**  
(Rev. January 2020)Department of the Treasury  
Internal Revenue Service**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

|  |  |   |
|--|--|---|
| <b>Type or print</b><br><br>File by the due date for filing your return. See instructions. | Name of exempt organization or other filer, see instructions.<br><br><b>COMMUNITY ACTION ORGANIZATION</b>              | Taxpayer identification number (TIN)<br><br><b>93-0554941</b> |
|  | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>1001 SW BASELINE ST</b>                   |   |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>HILLSBORO, OR 97123</b> |   |

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**KEMPTON SHUEY**

- The books are in the care of ► **1001 SW BASELINE ST - HILLSBORO, OR 97123**

Telephone No. ► **503-648-6646**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year \_\_\_\_\_ or► ☒ tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

|   |           |    |           |
|---|-----------|----|-----------|
| <b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | <b>3a</b> | \$ | <b>0.</b> |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | <b>0.</b> |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | <b>0.</b> |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2020)

|  |   |   |
|--|---|---|
| Form <b>CT-12</b><br><b>For Oregon Charities</b><br>For Accounting Periods Beginning in:<br><div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> | <div style="text-align: center;"> <b>Charitable Activities Section</b><br/> <b>Oregon Department of Justice</b> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>           100 SW Market Street<br/>           Portland, OR 97201-5702<br/>           Email: <a href="mailto:charitable@doj.state.or.us">charitable@doj.state.or.us</a><br/>           Website: <a href="https://www.doj.state.or.us">https://www.doj.state.or.us</a> </div> <div>           VOICE (971) 673-1880<br/>           TTY (800) 735-2900<br/>           FAX (971) 673-1882         </div> </div> <p><b>Line-by-line instructions for completing the annual report form can be found on our website.</b></p> | <p><b>You can now file reports and pay by credit card using our online form at</b><br/> <a href="https://justice.oregon.gov/paymentportal/Account/Login">https://justice.oregon.gov/paymentportal/Account/Login</a></p> |
|--|---|---|

### Section I. General Information

1. Cross Through Incorrect Items and Correct Here:  
 (See instructions for change of name or accounting period.)
- Registration #: 19546
- Organization Name: Community Action Organization
- Address: 1001 SW Baseline St
- City, State, Zip: Hillsboro, OR 97123
- Phone: 503-648-6646      Fax:      Amended Report? ☐
- Email:      Period Beginning: 7 / 1 / 2020      Period Ending: 6 / 30 / 2021 ☐
2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. ☒ Yes ☐ No
3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations; ☐ in-person; ☐ direct mail; ☐ advertising; ☐ vending machine; ☐ telephone; or ☐ other solicitations. ☐ Yes ☒ No  
 If yes, also write the name of the fundraising firm(s) here: \_\_\_\_\_ (If you checked "other solicitations", attach an explanation.)
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions. ☐ Yes ☒ No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. ☐ Yes ☒ No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) ☐ Yes ☒ No
7. Provide contact information for the person responsible for retaining the organization's records.

| Name          | Position           | Phone     | Mailing Address & Email Address   |
|---------------|--------------------|-----------|---|
| Kempton Shuey | Executive Director | See above | See above<br><a href="mailto:kshuey@caowash.org">kshuey@caowash.org</a> |

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. **(Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)**

| (A) Name, mailing address, daytime phone number and email address |                           | (B) Title & average weekly hours devoted to position | (C) Compensation (enter \$0 if position unpaid) |
|---|---------------------------|--|---|
| Name:   | See IRS Form 990 attached |  |   |
| Address:  | _____                     |  |   |
| Phone:  | (____) _____ Email: _____ |  |   |
| Name:   | _____                     |  |   |
| Address:  | _____                     |  |   |
| Phone:  | (____) _____ Email: _____ |  |   |
| Name:   | _____                     |  |   |
| Address:  | _____                     |  |   |
| Phone:  | (____) _____ Email: _____ |  |   |

**Form Continued on Reverse Side**

**Section II. Fee Calculation**

| 9.   | Total Revenue .....<br>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041; or see the CT-12 instructions for how to calculate total revenue. <b>Attach explanation if Total Revenue is \$0.</b> )  | 9.  | \$57,320,535.00 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
|--|---|-----|-----------------|------------------|-------------|-------|----------|------------|----------|------------|----------|-------------|-----------|-------------|-----------|-------------|-----------|---------------------|-------|
| 10.  | Revenue Fee .....<br>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.)   | 10. | \$400.00        |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| <table border="1"> <thead> <tr> <th>Amount on Line 9</th> <th>Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 -</td><td>\$24,999</td></tr> <tr><td>\$25,000 -</td><td>\$49,999</td></tr> <tr><td>\$50,000 -</td><td>\$99,999</td></tr> <tr><td>\$100,000 -</td><td>\$249,999</td></tr> <tr><td>\$250,000 -</td><td>\$499,999</td></tr> <tr><td>\$500,000 -</td><td>\$999,999</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table> |   |     |                 | Amount on Line 9 | Revenue Fee | \$0 - | \$24,999 | \$25,000 - | \$49,999 | \$50,000 - | \$99,999 | \$100,000 - | \$249,999 | \$250,000 - | \$499,999 | \$500,000 - | \$999,999 | \$1,000,000 or more | \$400 |
| Amount on Line 9   | Revenue Fee   |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$0 -  | \$24,999  |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$25,000 -   | \$49,999  |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$50,000 -   | \$99,999  |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$100,000 -  | \$249,999   |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$250,000 -  | \$499,999   |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$500,000 -  | \$999,999   |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| \$1,000,000 or more  | \$400   |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 11.  | Net Assets or Fund Balances at End of the Reporting Period .....<br>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF; or see the CT-12 instructions to calculate. <b>Attach explanation if amount is \$0 or a negative number</b> )  | 11. | \$3,894,604.00  |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 12.  | Net Fixed Assets Used to Conduct Charitable Activities .....<br>(Generally, from Part X, Line 10c on Form 990; Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF; or see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)   | 12. | \$1,717,058.00  |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 13.  | Amount Subject to Net Assets or Fund Balances Fee .....<br>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)  | 13. | \$2,177,546.00  |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 14.  | Net Assets or Fund Balances Fee .....<br>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. <b>Not to exceed \$2,000.</b> Round cents to the nearest whole dollar.)  | 14. | \$218.00        |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 15.  | Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No .....<br>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)  | 15. |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 16.  | Total Amount Due .....<br>(Add Lines 10, 14, and 15. Make check payable to the <b>Oregon Department of Justice.</b> )   | 16. | \$618.00        |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |
| 17.  | Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available. |     |                 |                  |             |       |          |            |          |            |          |             |           |             |           |             |           |                     |       |

**Please Sign Here**

Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of officer

Date

Title

Officer's name (printed)

1001 SW Baseline St., Hillsboro, OR 97123

Address

503-648-6646

Phone

**Paid Preparer's Use Only**

Preparer's signature

Date

503-220-5900

Phone

Hoffman, Stewart &amp; Schmidt, P.C.

3 Centerpointe Dr, Ste 300, Lake Oswego, OR 97035

Preparer's name (printed)

Address

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to [charitable@doj.state.or.us](mailto:charitable@doj.state.or.us).



**FINANCIAL STATEMENTS**

**Year Ended June 30, 2021**

**with**

**Independent Auditors' Report**

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**COMMUNITY ACTION ORGANIZATION**

**Table of Contents**

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|                                     | <b>Page</b> |
|-------------------------------------|-------------|
| <b>Independent Auditors' Report</b> | <b>1</b>    |
| <b>Financial Statements</b>         |             |
| Statement of Financial Position     | 3           |
| Statement of Activities             | 4           |
| Statement of Functional Expenses    | 5           |
| Statement of Cash Flows             | 7           |
| Notes to Financial Statements       | 8           |



CERTIFIED PUBLIC ACCOUNTANTS

3 Centerpointe Drive, Suite 300 • Lake Oswego, Oregon 97035-8663

Telephone: (503) 220-5900 • Facsimile: (503) 220-8836

## **Independent Auditors' Report**

The Board of Directors  
Community Action Organization

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Community Action Organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Organization as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited Community Action Organization's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 15, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022, on our consideration of Community Action Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Community Action Organization's 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 Community Action Organization's internal control over financial reporting and compliance.

*Huffman, Seibert & Schmitt, P.C.*

Lake Oswego, Oregon  
February 16, 2022

# COMMUNITY ACTION ORGANIZATION

## Statement of Financial Position

| <b>June 30, 2021</b> <i>(With Comparative Totals for 2020)</i> | <b>2021</b>          | <b>2020</b>         |
|--|----------------------|---------------------|
| <b>ASSETS</b>  |                      |                     |
| Cash and cash equivalents                                      | \$ 4,022,191         | \$ 1,369,794        |
| Contracts and grants receivable                                | 8,925,236            | 3,998,327           |
| Prepaid expenses   | 184,290              | 139,447             |
| Deferred compensation plan assets <i>(Notes 9 and 10)</i>      | 395,170              | 307,501             |
| Property and equipment - net <i>(Notes 3 and 4)</i>            | 1,717,058            | 1,836,441           |
| Restricted cash <i>(Note 8)</i>                                | 83,504               | 83,004              |
| <b>Total assets</b>  | <b>\$ 15,327,449</b> | <b>\$ 7,734,514</b> |
| <b>LIABILITIES AND NET ASSETS</b>                              |                      |                     |
| <b>Liabilities:</b>  |                      |                     |
| Accounts payable   | \$ 6,796,213         | \$ 812,816          |
| Accrued payroll and related expenses                           | 623,445              | 448,350             |
| Accrued vacation payable                                       | 326,703              | 281,779             |
| Refundable advances  | 1,427,493            | 74,982              |
| Deferred compensation plan liability <i>(Notes 9 and 10)</i>   | 395,170              | 307,501             |
| Note payable <i>(Note 4)</i>                                   | 1,717,710            | 1,789,971           |
| Deferred lease obligation <i>(Note 5)</i>                      | 146,111              | 155,816             |
| <b>Total liabilities</b>                                       | <b>11,432,845</b>    | <b>3,871,215</b>    |
| Commitments and contingencies <i>(Notes 5, 6, and 9)</i>       |                      |                     |
| <b>Net assets:</b>   |                      |                     |
| Without donor restrictions                                     | 3,509,979            | 3,506,313           |
| With donor restrictions <i>(Note 7)</i>                        | 384,625              | 356,986             |
| <b>Total net assets</b>  | <b>3,894,604</b>     | <b>3,863,299</b>    |
| <b>Total liabilities and net assets</b>                        | <b>\$ 15,327,449</b> | <b>\$ 7,734,514</b> |

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

## COMMUNITY ACTION ORGANIZATION

## Statement of Activities

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**June 30, 2021** *(With Comparative Totals for 2020)*


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|  | Without<br>Donor<br>Restrictions | With Donor<br>Restrictions | Total               |                     |
|--|----------------------------------|----------------------------|---------------------|---------------------|
|  |                                  |                            | 2021                | 2020                |
| <b>Revenues and support:</b>                             |                                  |                            |                     |                     |
| Government contracts and grants                          | \$ 54,889,956                    | \$ -                       | 54,889,956          | \$ 26,881,161       |
| Other contracts and grants                               | 966,683                          | 152,921                    | 1,119,604           | 1,362,506           |
| Contributions  | 971,886                          | 500                        | 972,386             | 596,565             |
| In-kind donations  | 169,584                          | -                          | 169,584             | 152,096             |
| Gross proceeds from special events                       | 210,049                          | -                          | 210,049             | 178,318             |
| Less direct costs  | (47,723)                         | -                          | (47,723)            | (55,649)            |
| Net special events                                       | 162,326                          | -                          | 162,326             | 122,669             |
| Other revenue  | 107,849                          | -                          | 107,849             | 117,218             |
| Net assets released<br>from restrictions <i>(Note 7)</i> | 125,782                          | (125,782)                  | -                   | -                   |
| <b>Total revenue and support</b>                         | <b>57,394,066</b>                | <b>27,639</b>              | <b>57,421,705</b>   | <b>29,232,215</b>   |
| <b>Expenses:</b>   |                                  |                            |                     |                     |
| Program services   | 54,485,697                       | -                          | 54,485,697          | 26,636,926          |
| Administration and general                               | 2,542,261                        | -                          | 2,542,261           | 1,949,991           |
| Resource development/Agency<br>communications            | 362,442                          | -                          | 362,442             | 355,468             |
| <b>Total expenses</b>                                    | <b>57,390,400</b>                | <b>-</b>                   | <b>57,390,400</b>   | <b>28,942,385</b>   |
| <b>Increase in net assets</b>                            | <b>3,666</b>                     | <b>27,639</b>              | <b>31,305</b>       | <b>289,830</b>      |
| Net assets, beginning of year                            | 3,506,313                        | 356,986                    | 3,863,299           | 3,573,469           |
| <b>Net assets, end of year</b>                           | <b>\$ 3,509,979</b>              | <b>\$ 384,625</b>          | <b>\$ 3,894,604</b> | <b>\$ 3,863,299</b> |

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

# COMMUNITY ACTION ORGANIZATION

## Statement of Functional Expenses

**Year Ended June 30, 2021** *(With Comparative Totals for 2020)*

|   | Early<br>Childhood<br>Development | Child Care<br>Resource<br>and<br>Referral | Family<br>Development | Housing<br>and<br>Homeless<br>Services | Energy<br>and<br>Emergency<br>Rent | Energy<br>Conservation | Total<br>Program<br>Services |
|---|-----------------------------------|---|-----------------------|--|------------------------------------|------------------------|------------------------------|
| Employee costs                            | \$ 10,283,828                     | \$ 1,058,222                              | \$ 1,569,201          | \$ 1,278,039                           | \$ 1,818,270                       | \$ 872,268             | \$ 16,879,828                |
| Professional fees                         | 610                               | -   | 6,680                 | 12,252                                 | -                                  | 2,351                  | 21,893                       |
| Supplies                                  | 334,393                           | 27,416                                    | 53,892                | 27,844                                 | 106,225                            | 33,711                 | 583,481                      |
| Occupancy                                 | 570,442                           | 104,332                                   | 74,326                | 111,121                                | 121,168                            | 96,307                 | 1,077,696                    |
| Repairs and<br>maintenance                | 130,310                           | -   | -                     | 22,899                                 | -                                  | 2,373                  | 155,582                      |
| Telephone                                 | 45,121                            | 7,121                                     | 20,603                | 11,439                                 | 19,095                             | 6,274                  | 109,653                      |
| Postage and<br>printing                   | 19,807                            | 4,389                                     | 752                   | 1,025                                  | 35,530                             | 5,311                  | 66,814                       |
| Travel                                    | 20,623                            | 1,015                                     | 3,913                 | 1,141                                  | 177                                | 1,796                  | 28,665                       |
| Conferences,<br>meetings, and<br>training | 119,416                           | 40,259                                    | 15,334                | 1,055                                  | 1,089                              | 16,081                 | 193,234                      |
| Insurance                                 | 60,710                            | 11,095                                    | 194                   | 2,793                                  | -                                  | 16,151                 | 90,943                       |
| Miscellaneous                             | 15,773                            | 3,990                                     | 1,080                 | 688                                    | 1,467                              | 1,926                  | 24,924                       |
| In-kind                                   | 128,634                           | -   | 12,075                | 21,800                                 | -                                  | -                      | 162,509                      |
| Dues and licenses                         | 89,513                            | 5,446                                     | 20,602                | 15,436                                 | 4,981                              | 2,397                  | 138,375                      |
| Direct assistance<br>to individuals       | 424,244                           | 197,446                                   | 157,386               | 3,355,754                              | 27,994,562                         | 2,159,339              | 34,288,731                   |
|   | 12,243,424                        | 1,460,731                                 | 1,936,038             | 4,863,286                              | 30,102,564                         | 3,216,285              | 53,822,328                   |
| Allocated shared<br>costs                 | 159,682                           | 20,238                                    | 21,678                | 200,561                                | 216,064                            | 45,146                 | 663,369                      |
| <b>Total expenses</b>                     | <b>\$ 12,403,106</b>              | <b>\$ 1,480,969</b>                       | <b>\$ 1,957,716</b>   | <b>\$ 5,063,847</b>                    | <b>\$ 30,318,628</b>               | <b>\$ 3,261,431</b>    | <b>\$ 54,485,697</b>         |

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

**COMMUNITY ACTION ORGANIZATION****Statement of Functional Expenses - Continued****Year Ended June 30, 2021** *(With Comparative Totals for 2020)*

|   | Administration<br>and<br>General | Resource<br>Development/<br>Agency<br>Communications | Technology<br>and Facilities<br>Costs | Total<br>Supporting<br>Services | Total                |                      |
|---|----------------------------------|--|---------------------------------------|---------------------------------|----------------------|----------------------|
|   |                                  |  |                                       |                                 | 2021                 | 2020                 |
| Employee costs                            | \$ 1,934,995                     | \$ 266,964   | \$ 440,877                            | \$ 2,642,836                    | \$ 19,522,664        | \$ 15,795,398        |
| Professional fees                         | 150,154                          | 13,665   | 17,500                                | 181,319                         | 203,212              | 184,378              |
| Supplies                                  | 63,405                           | 406  | 2,369                                 | 66,180                          | 649,661              | 268,451              |
| Occupancy                                 | 140,584                          | 18,925   | 61,827                                | 221,336                         | 1,299,032            | 1,013,701            |
| Repairs and<br>maintenance                | 648                              | -  | 8,195                                 | 8,843                           | 164,425              | 136,152              |
| Telephone                                 | 9,871                            | 1,906  | 160,697                               | 172,474                         | 282,127              | 229,041              |
| Postage and<br>printing                   | 14,340                           | 18,884   | -                                     | 33,224                          | 100,038              | 131,872              |
| Travel                                    | 2,191                            | 221  | 3,376                                 | 5,788                           | 34,453               | 110,989              |
| Conferences,<br>meetings, and<br>training | 46,413                           | 2,785  | 20,180                                | 69,378                          | 262,612              | 255,949              |
| Insurance                                 | 74,241                           | -  | 6,512                                 | 80,753                          | 171,696              | 151,180              |
| Miscellaneous                             | 32,851                           | 13,837   | -                                     | 46,688                          | 71,612               | 238,203              |
| In-kind                                   | 1,202                            | 7,075  | -                                     | 8,277                           | 170,786              | 152,096              |
| Dues and licenses                         | 16,980                           | 12,106   | 1,890                                 | 30,976                          | 169,351              | 96,809               |
| Direct assistance<br>to individuals       | -                                | -  | -                                     | -                               | 34,288,731           | 10,178,166           |
|   | 2,487,875                        | 356,774  | 723,423                               | 3,568,072                       | 57,390,400           | 28,942,385           |
| Allocated shared<br>costs                 | 54,386                           | 5,668  | (723,423)                             | (663,369)                       | -                    | -                    |
| <b>Total expenses</b>                     | <b>\$ 2,542,261</b>              | <b>\$ 362,442</b>                                    | <b>\$ -</b>                           | <b>\$ 2,904,703</b>             | <b>\$ 57,390,400</b> | <b>\$ 28,942,385</b> |

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

**COMMUNITY ACTION ORGANIZATION****Statement of Cash Flows**

| <b>June 30, 2021</b> <i>(With Comparative Totals for 2020)</i>                    | <b>2021</b>                | <b>2020</b>                |
|---|----------------------------|----------------------------|
| <b>Cash flows from operating activities:</b>                                      |                            |                            |
| Cash received from grantors, customers, and donors                                | \$ 53,682,347              | \$ 28,576,517              |
| Cash paid to employees and vendors  | (19,134,874)               | (18,189,384)               |
| Cash paid for interest  | (84,104)                   | (87,702)                   |
| Cash paid for specific assistance   | <u>(31,715,280)</u>        | <u>(10,178,166)</u>        |
| <b>Net cash provided by operating activities</b>                                  | <b>2,748,089</b>           | <b>121,265</b>             |
| <b>Cash flows from investing activities:</b>                                      |                            |                            |
| Additions to property and equipment   | <u>(23,431)</u>            | <u>(182,091)</u>           |
| <b>Net cash used in investing activities</b>                                      | <b>(23,431)</b>            | <b>(182,091)</b>           |
| <b>Cash flows from financing activities:</b>                                      |                            |                            |
| Endowment contributions received  | 500                        | 2,250                      |
| Principal payments on note payable  | <u>(72,261)</u>            | <u>(68,879)</u>            |
| <b>Net cash used in financing activities</b>                                      | <b><u>(71,761)</u></b>     | <b><u>(66,629)</u></b>     |
| <b>Net increase (decrease) in cash, cash equivalents,<br/>and restricted cash</b> | <b>2,652,897</b>           | <b>(127,455)</b>           |
| Cash, cash equivalents, and restricted cash,<br>beginning of year                 | <u>1,452,798</u>           | <u>1,580,253</u>           |
| <b>Cash, cash equivalents, and restricted cash,<br/>end of year</b>               | <b><u>\$ 4,105,695</u></b> | <b><u>\$ 1,452,798</u></b> |
| <b>Reconciliation to statement of financial position:</b>                         |                            |                            |
| Cash and cash equivalents   | \$ 4,022,191               | \$ 1,369,794               |
| Restricted cash   | <u>83,504</u>              | <u>83,004</u>              |
|   | <b><u>\$ 4,105,695</u></b> | <b><u>\$ 1,452,798</u></b> |

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



## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements

#### 1. Organization

Community Action Organization (CAO) is a private, non-profit agency serving primarily Washington County, Oregon, to eliminate conditions of poverty and create opportunities for people and the community to thrive. CAO operates a range of programs and services, funded by public and private grants, contracts, and contributions, to assist primarily low-income residents in achieving economic security. CAO has a genuine concern and knowledge regarding issues of poverty and economic stability; is recognized, respected, and works collaboratively with all sectors of the community; is a community leader in the area of early childhood development and family support; and is a catalyst in community efforts to address issues of homelessness and housing stability.

**Program Services** - During the year ended June 30, 2021, CAO incurred program service expenses in the following major categories:

**Early Childhood Development** - Early Childhood Development encompasses CAO's Head Start and Early Head Start programs.

- Head Start is funded for 817 primarily low-income pre-school children, ages 3 to 5, including those with special needs, and strives to prepare them for success in school and life. Children were in the following models: 583 in part-day pre-kindergarten; 212 in full school day-full school year; 18 in full-day full-year; and 4 at Coffee Creek Correctional Facility.
- Early Head Start is funded for 142 children, ages 0 to 3, with 114 children and pregnant women in a Home-Based model; 24 in full-day full-year classrooms; and 4 at the Coffee Creek Correctional Facility. Early Head Start promotes physical, social, emotional, cognitive, and language development of infants and toddlers and supports positive parent-child relationships.
- Teaching Strategies GOLD, a research-based assessment tool that aligns with the Creative Curriculum (research-based curriculum), Head Start Child Development Early Learning Framework, and our program's school readiness goals are used to track children's development in multiple domains. Children made significant, measurable gains in social-emotional development, cognitive reasoning, fine and gross motor coordination, language literacy development, and mathematical skills.

**Child Care Resource and Referral** - Child Care Resource and Referral provides professional development opportunities and coaching, which includes participating in Oregon's Quality Rating and Improvement System, called Spark. We also support early educators with technical assistance in understanding the Employment Related Daycare System (ERDC) with families who receive subsidies through the Department of Human Services (DHS). We offer employers technical assistance around child care options as well as informing them on how quality child care supports their work force.

- The quality of local child care resources improved as 1,363 providers participated in 19,082 hours of training in early childhood development.
- 8 new providers serving high poverty neighborhoods successfully submitted Spark portfolios and received their Spark rating. There are currently 72 providers with Spark rating serving Washington County Children.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 1. Organization - Continued Program Services - Continued

**Family Development** - Family Development provides assessment and assistance connecting to resources and home visiting case management to help families meet their goals, increase housing and income stability, and improve family functioning and parenting skills. Program services also help families take charge of their finances and plan for their future by providing financial literacy classes and Individual Development Accounts.

- 856 new parents were provided with information about early child development and parenting resources.
- 43 pregnant women enrolled in the Oregon Health Plan and 171 women were connected to prenatal care.
- 67 at-risk families received parenting support to prevent child abuse and neglect.
- 198 families participated in home-visiting support services to set and achieve goals to help avoid or recover from homelessness and maintain a stable home.
- 8 new families began the process of saving funds to increase their education or start a business through Community Action's Individual Development Account program. 22 families in total are currently saving towards their asset goal.
- 62 individuals learned skills to take control of their financial future through Community Action's financial education classes.
- 91 individuals participated in our Career Coaching services.

**Housing and Homeless Services** - Housing and Homeless Services focuses on identifying long-term, stable solutions for renters, and utilizes a Housing First model - getting homeless people housed as quickly as possible and getting them the supportive services necessary to maintain long-term stability. Rent assistance funds aim to intervene and prevent homelessness from happening in the first place by providing a range of support from emergency payments to longer term assistance depending on eligibility requirements. Additionally, our Hillsboro Family Shelter is the lead partner in a three-shelter network in Washington County. During a stay in our shelter, staff help residents develop a plan to find permanent housing and address other needs that will support long-term self-sufficiency and stability.

- 118 homeless children and parents had the chance to get back on their feet by staying at Community Action's Hillsboro Family Shelter.
- 1,987 families experiencing homelessness or at imminent risk of homelessness were assessed for eligibility for the continuum of housing programs in Washington County.
- 118 families experiencing homelessness were re-housed with short-term rent assistance.

**Energy and Emergency Rent** - Energy and Emergency Rent prevents homelessness and assures that families can remain safe and warm in their homes by providing financial assistance for those facing eviction or termination of heat and electricity services.

- 7,179 families stayed warm and safe in their homes with heat and electricity bill paying assistance from Community Action.
- 330 families' disconnected utility service was restored with utility payment assistance.
- 4,234 families at risk of homelessness were stabilized with short-term rent assistance.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 1. Organization - Continued Program Services - Continued

**Energy Conservation** - Energy Conservation helps families reduce energy bills by assessing home energy use, recommending cost saving measures and connecting with resources to improve energy efficiency.

- 164 families had lower heating costs and warmer, safer, healthier homes because Community Action provided comprehensive weatherization services.
- 197 households reduced energy costs, improved home safety and increased energy efficiency by receiving energy education and conservation services.

#### 2. Summary of Significant Accounting Policies

The significant accounting policies followed by CAO are described below to enhance the usefulness of the financial statements to the reader.

**Basis of Presentation** - Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of CAO and changes therein are classified and reported as follows:

*Net assets without donor restrictions* - Net assets not subject to donor-imposed stipulations.

*Net assets with donor restrictions* - Net assets subject to donor-imposed stipulations that will be met either by actions of CAO and/or the passage of time. Some net assets with donor restrictions include a stipulation that the resources be maintained permanently, but permit CAO to use the income.

Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**Use of Estimates** - The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, gains and other support, and expenses during the year. Actual results could differ from those estimates. Significant estimates made by management include depreciation and amortization expense (based on the estimated useful lives of the underlying assets), refundable advances, the allowance for doubtful accounts, and the allocation of certain shared expenses.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

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#### 2. Summary of Significant Accounting Policies - Continued

**Cash and Cash Equivalents, Restricted Cash, and Concentrations of Risk** - For the purposes of the financial statements, CAO considers all liquid investments having initial maturities of three months or less to be cash equivalents. At June 30, 2021, and on occasion throughout the year, CAO's cash and cash equivalents and restricted cash balances exceeded federally insured limits.

**Contracts and Grants Receivable** - Contracts and grants receivable are primarily due from government agencies and are recognized as underlying conditions outlined in the specific grant or contract agreement have been satisfied. Management believes these are fully collectible within one year and as such no allowance for doubtful accounts has been recorded. As of June 30, 2021, 73 percent of the outstanding balance is from one agency.

**Property and Equipment** - Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment purchased are recorded at cost. Donated assets are reflected as contributions at their estimated fair values on the date received. Depreciation and amortization of property and equipment are calculated using the straight-line method over the estimated useful lives of the assets, which range from 3 to 40 years.

**Revenue Recognition** - CAO's major sources of revenue and support and related recognition policies are summarized as follows:

*Contracts and Grant Revenue* - CAO's contract and grant revenue is substantially derived from federal, state, and local government grants and contracts, including funds received from various governmental entities for COVID relief. These contracts and grants are considered conditional contributions due to the presence of certain barriers (typically specific performance requirements and/or the incurrence of allowable qualifying expenses). Amounts received are recognized as revenue when CAO has satisfied the related barrier. Also, included in other contracts and grants are amounts received from certain public utilities for weatherizing eligible households. The revenue is based on standard energy saving measures installed and is restricted to using the funds in the specified operating area of the public utility. CAO reports the revenue as restricted by donors to the extent the restriction has not been satisfied as of June 30, 2021.

At June 30, 2021, CAO had remaining available award balances on grants and contracts of approximately \$26,400,000 that have not yet been recognized in the financial statements. These award balances will be recognized as revenue when the related barriers are satisfied.

Conditional grants and contracts whose conditions are satisfied in the same reporting period in which the funding is received are reported as an increase in net assets without donor restrictions. Amounts received in advance of the barrier being satisfied are not recognized as revenue until the conditions are met and are classified as refundable advances on the statement of financial position.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 2. Summary of Significant Accounting Policies - Continued

##### Revenue Recognition - Continued

*Contribution Recognition* - CAO recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized as revenue until the conditions on which they depend have been met.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

*In-kind Donations* - Donations of property, equipment, materials, and other assets are recorded as support at their estimated fair value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

CAO recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

During the year ended June 30, 2021, CAO received donated rent of \$101,170 and supplies of \$68,414. CAO estimates it received 513 volunteer service hours for the year ended June 30, 2021. The value of such services does not meet the requirements for recognition and have therefore not been included in the accompanying financial statements.

**Revenue Concentrations** - A significant portion of CAO's revenues is derived from grants and contracts with various federal, state, and local government agencies. During the year ended June 30, 2021, approximately 30 percent of government contract revenue was provided under contracts with the U.S. Department of Treasury Program, 25 percent was provided by the Oregon Housing and Community Services Department, 21 percent was provided by the U.S. Department of Health and Human Services' Head Start Program, and 13 percent was provided by the Oregon Pre-kindergarten Program.

**Functional Allocation of Expenses** - The expenses of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. Where not specifically identifiable, costs are allocated based on estimates of time and effort expended. Technology and facilities costs are accumulated in a shared cost pool, then allocated among the various program and supporting services based on specific identification of costs.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

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#### 2. Summary of Significant Accounting Policies - Continued

**Income Tax Status** - CAO is a nonprofit corporation exempt from federal and state income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as CAO has no activities subject to unrelated business income tax. CAO is not a private foundation.

It is management's belief that none of CAO's activities have resulted in unrelated business income over \$1,000; therefore, no provision for income taxes related to the activities of CAO has been made.

GAAP prescribes a recognition threshold and measurement process for accounting for uncertain tax positions and also provides guidance on various related matters such as interest, penalties, and required disclosures. Management does not believe CAO has any entity level uncertain tax positions. CAO files informational returns in the U.S. federal jurisdiction and the State of Oregon. Generally, the returns are subject to examination by these taxing authorities for three years from the filing of the return. There are currently no audits for any tax periods in progress. Interest or penalties assessed by taxing authorities, if any, are included with administration and general expenses. CAO did not incur any interest or penalties assessed by taxing authorities during the year ended June 30, 2021.

**Summarized Financial Information for 2020** - The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with CAO's financial statements as of and for the year ended June 30, 2020, from which the summarized information was derived.

**Subsequent Events** - CAO has evaluated subsequent events through February 16, 2022, the date the financial statements were available for issue.

**COMMUNITY ACTION ORGANIZATION****Notes to Financial Statements - Continued****3. Property and Equipment**

Property and equipment consist of the following at June 30:

|   |                            |
|---|----------------------------|
| Land, buildings, and leasehold improvements       | \$ 3,350,326               |
| Vehicles  | 717,305                    |
| Equipment   | 283,386                    |
| Software  | <u>30,038</u>              |
|   | 4,381,055                  |
| Less accumulated depreciation<br>and amortization | <u>(2,663,997)</u>         |
| Property and equipment - net                      | <u><u>\$ 1,717,058</u></u> |

Depreciation and amortization expense totaled \$142,814 for the year ended June 30, 2021.

**4. Note Payable**

The note payable represents a loan from Heritage Bank, payable in monthly installments of \$13,048 with a fixed interest rate of 4.72 percent through November 2022. The note is secured by a trust deed of certain real property with a net book value of \$1,321,229 at June 30, 2021. The outstanding balance on the note is \$1,717,710 at June 30, 2021.

Interest expense incurred on the debt for the year ended June 30, 2021 totaled \$84,104.

Future principal payments are as follows at June 30, 2021:

| <b>Years Ending<br/>June 30,</b> | <b>Amount</b>              |
|----------------------------------|----------------------------|
| 2022                             | \$ 77,371                  |
| 2023                             | <u>1,640,339</u>           |
|                                  | <u><u>\$ 1,717,710</u></u> |

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 5. Lease Commitments

CAO leases administrative and program offices, equipment, and vehicles under various operating leases that expire through September 2029.

The approximate future minimum lease commitments under non-cancellable leases are as follows:

| Years Ending<br>June 30, | Amount                     |
|--------------------------|----------------------------|
| 2022                     | \$ 443,118                 |
| 2023                     | 402,255                    |
| 2024                     | 349,010                    |
| 2025                     | 271,197                    |
| 2026                     | 213,041                    |
| Thereafter               | <u>560,692</u>             |
|                          | <u><u>\$ 2,239,313</u></u> |

Rent expense for facilities and office equipment totaled \$577,233 for the year ended June 30, 2021.

In accordance with GAAP, CAO is recording rent expense using the straight-line method over the life of the lease. Accordingly, a liability for deferred lease obligation has been established to reflect the difference between actual rental expense based on the straight-line method and actual amounts paid under the terms of the lease. At June 30, 2021, the deferred lease obligation liability was \$146,111.

#### 6. Contingencies

Amounts received or receivable from various contracting agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become a liability of CAO if so determined in the future. It is management's belief that no significant amounts received or receivable will be required to be returned in the future.



## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 7. Net Assets With Donor Restrictions

Net assets with donor restrictions are as follows at June 30, 2021:

|  |                          |
|--|--------------------------|
| Subject to expenditure for specified purpose:                          |                          |
| Family Development   | \$ 2,745                 |
| Housing and Homeless Services  | 114,355                  |
| Energy Assistance and Emergency Rents                                  | 57,165                   |
| Weatherization   | 2,434                    |
| Administration   | <u>124,422</u>           |
|  | 301,121                  |
| Endowment funds held by CAO restricted<br>to be invested in perpetuity | <u>83,504</u>            |
| Total net assets with donor restrictions                               | <u><u>\$ 384,625</u></u> |

During the year ended June 30, 2021, net assets of \$125,782 were released from restriction due to the satisfaction of restrictions imposed by donors.

#### 8. Endowment Funds

Financial accounting standards provide guidance for the classification of donor-restricted endowment funds that are subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

##### *Interpretation of Relevant Law*

The Board of Directors of CAO has interpreted the UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, CAO classifies net assets with donor restrictions as: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument, if any, at the time the accumulation is added to the fund.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 8. Endowment Funds - Continued

The remaining portion of the donor restricted endowment fund that is not classified in restricted net assets in perpetuity is classified as restricted net assets due to purpose restrictions until those amounts are appropriated for expenditure by CAO in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, CAO considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CAO, and (7) CAO's investment policies.

#### *Investment Strategy and Endowment Spending Policies*

CAO received its first contribution restricted to the permanent endowment during the fiscal year ended June 30, 2015. At this time, the endowment investing and spending policies are in development, but have not yet been adopted by the board. The funds are currently being held in a bank account and are not earning a return.

Endowment net asset composition by type of fund as of June 30, 2021, is as follows:

|                     |                         |
|---------------------|-------------------------|
| Ness Endowment Fund | <u><u>\$ 83,504</u></u> |
|---------------------|-------------------------|

Change in endowment funds for the year ended June 30, 2021 is as follows:

|                         |                         |
|-------------------------|-------------------------|
| Balance - June 30, 2020 | \$ 83,004               |
| Contributions           | <u>500</u>              |
| Balance - June 30, 2021 | <u><u>\$ 83,504</u></u> |

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 9. Retirement Plans and Deferred Compensation

CAO provides eligible employees with a qualified retirement plan as described under Section 403(b) of the Internal Revenue Code. The plan allows for a discretionary matching contribution which is determined as a percentage of salary deferrals the employee makes each payroll period or as a uniform dollar amount. Currently, the discretionary match is up to 3 percent of the employee's per pay period compensation. The employer discretionary match is subject to a two year vesting period.

CAO also sponsors a 457 non-qualified deferred compensation plan for the executive director and agency program directors. The current contribution rate by CAO is 6 percent of per pay period salary. This contribution is fully vested. The investments and related accrued benefits under this plan are included in the statement of financial position since they are considered assets and liabilities of CAO until separation of service.

Contributions to the plans for the year ended June 30, 2021, approximated \$325,000.

#### 10. Fair Value Measurements

Generally accepted accounting principles establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. CAO uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, CAO measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available. The three levels of the fair value hierarchy are described as follows:

*Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets CAO has the ability to access.

*Level 2* - Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets.
- Quoted prices for identical or similar assets in inactive markets.
- Inputs, other than quoted prices, that are observable for the asset.
- Inputs derived principally from or corroborated by observable market data by correlation or other means.

*Level 3* - Inputs to the valuation methodology that are unobservable and significant to the fair value measurement.

**COMMUNITY ACTION ORGANIZATION****Notes to Financial Statements - Continued****10. Fair Value Measurements - Continued**

CAO's assets that are measured at fair value on a recurring basis along with how fair value was determined are as follows at June 30, 2021:

|   | <b>Level 1</b>    | <b>Level 2</b>   | <b>Total</b>      |
|---|-------------------|------------------|-------------------|
| Investment in deferred compensation plan assets:      |                   |                  |                   |
| Equity mutual funds                                   | \$ 373,092        | \$ -             | \$ 373,092        |
| Annuity fund  | <u>-</u>          | <u>22,078</u>    | <u>22,078</u>     |
| Total investment in deferred compensation plan assets | <u>\$ 373,092</u> | <u>\$ 22,078</u> | <u>\$ 395,170</u> |

CAO's liability that is measured at fair value on a recurring basis, along with how fair value was determined, was as follows at June 30, 2021:

|                                 | <b>Level 1</b> | <b>Level 2</b>    | <b>Total</b>      |
|---------------------------------|----------------|-------------------|-------------------|
| Deferred compensation liability | <u>\$ -</u>    | <u>\$ 395,170</u> | <u>\$ 395,170</u> |

The fair value of the equity mutual funds and bond mutual funds are determined by reference to quoted market prices and is, therefore, classified as Level 1. The fair value of the annuity fund is based on pricing models, yield curves, and other relevant economic measures and is, therefore, classified as Level 2.

Fair value of the deferred compensation liability is tied directly to the valuation of the investments described above, and is classified as Level 2 as there is no active market.

## COMMUNITY ACTION ORGANIZATION

### Notes to Financial Statements - Continued

#### 11. Liquidity and Availability of Resources

CAO's financial assets available for general expenditure within one year of the statement of financial position date consist of the following at June 30, 2021:

|  |                            |
|--|----------------------------|
| Cash and cash equivalents  | \$ 4,022,191               |
| Contracts and grants receivable  | <u>8,925,236</u>           |
| Total financial assets available for general expenditure within one year               | 12,947,427                 |
| Less:  |                            |
| Amounts unavailable for general expenditure within one year due to donor restrictions  | <u>(301,121)</u>           |
| Total financial assets available to management for general expenditure within one year | <u><u>\$12,641,180</u></u> |

CAO maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations become due.