EXTENDED TO NOVEMBER 16, 2026

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)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning **and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Doing business as CASA OF OREGON

Number and street (or P.O. box if mail is not delivered to street address) 20508 SW ROY ROGERS RD.

Room/suite 155

City or town, state or province, country, and ZIP or foreign postal code SHERWOOD, OR 97140

D Employer identification number 93-0977842

E Telephone number 503-537-0319

G Gross receipts $ 10,390,721.

F Name and address of principal officer: PETER D. HAINLEY
SAME AS C ABOVE

H(a) Is this a group return for 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: WWW.CASAOFOREGON.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1988

M State of legal domicile: OR

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: DEVELOPING HOUSING, PROGRAMS, AND FACILITIES FOR FARMWORKERS AND OTHER LOW-INCOME POPULATIONS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	30
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	5,965.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	3,776.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	16,861,917.	7,310,586.
9	Program service revenue (Part VIII, line 2g)	3,463,207.	2,932,095.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	31,645.	24,567.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,314.	88,961.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,378,083.	10,356,209.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	277,665.	7,380,799.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,638,710.	3,521,762.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,223,881.	2,242,171.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,140,256.	13,144,732.
19	Revenue less expenses. Subtract line 18 from line 12	15,237,827.	-2,788,523.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	58,036,448.	52,799,589.
21	Total liabilities (Part X, line 26)	28,899,327.	26,025,511.
22	Net assets or fund balances. Subtract line 21 from line 20	29,137,121.	26,774,078.

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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

PETER D. HAINLEY, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
NATHAN STAMETS	NATHAN STAMETS	10/28/26	☐	P01931251

Firm's name APRIO ADVISORY GROUP, LLC — Firm's EIN 58-2487348

Firm's address 3 CENTERPOINTE DR #300
LAKE OSWEGO, OR 97035 — Phone no. 503-220-5900

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

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:
ROOTED IN ITS SERVICE TO FARMWORKERS, CASA OF OREGON IMPROVES THE LIVES OF OREGONIANS IN UNDERSERVED COMMUNITIES THROUGH BUILDING AFFORDABLE HOUSING, NEIGHBORHOOD FACILITIES AND PROGRAMS THAT INCREASE FAMILIES' FINANCIAL SECURITY.

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 $ 1,128,354. including grants of $ 377,095.) (Revenue $ 387,861.)
FAMILY ECONOMIC OPPORTUNITY - CASA ACTS AS THE FIDUCIARY ORGANIZATION AND PROGRAM ADMINISTRATOR FOR THREE COMMUNITY-BASED, INDIVIDUAL DEVELOPMENT ACCOUNT INITIATIVES: VIDA, MATCHED COLLEGE SAVINGS PROGRAM (MCSP), AND EARN, EDUCATE, EMPOWER (E3). AT THE CORE OF CASA'S FAMILY ECONOMIC OPPORTUNITY PROGRAM (FEOP) ARE THE NOTIONS OF FINANCIAL SECURITY, ASSET BUILDING, WEALTH REDISTRIBUTION AND CONSUMER EDUCATION. IN THIS ROLE, CASA DIRECTS PROGRAM OPERATIONS INCLUDING: PROVIDING TRAINING AND TECHNICAL ASSISTANCE TO MEMBER ORGANIZATIONS; DATA COLLECTION; FUND DEVELOPMENT AND MANAGEMENT; AND DISTRIBUTION OF INDIVIDUAL DEVELOPMENT ACCOUNT (IDA) FUNDS ON BEHALF OF 53 ORGANIZATIONS AND EDUCATIONAL INSTITUTIONS THAT COMPRISE VIDA, MCSP, AND E3.

4b (Code: _____) (Expenses $ 1,398,321. including grants of $ _____) (Revenue $ 1,233,344.)
MANUFACTURED HOUSING COOPERATIVE DEVELOPMENT - THE PRESERVATION OF MANUFACTURED HOME PARKS (COMMUNITIES) THROUGH THE CREATION OF RESIDENT-OWNED COMMUNITIES IS AT THE HEART OF THE MANUFACTURED HOUSING COOPERATIVE DEVELOPMENT CENTER (MHCDC). USING A MULTI-FACETED APPROACH, CASA'S PROGRAM FOCUSES ON ANTI-DISPLACEMENT AND AFFORDABLE HOUSING PRESERVATION POLICY ISSUES, AS WELL AS ON-THE-GROUND TECHNICAL ASSISTANCE IN ORDER TO MAKE RESIDENT OWNERSHIP A VIABLE OPTION.

IN MAY 2008, CASA BECAME ONE OF NINE CERTIFIED TECHNICAL ASSISTANCE PROVIDERS (CTAPS) UNDER THE NATIONAL ROC USA NETWORK. AS A MEMBER OF THE ROC USA NETWORK, CASA DELIVERS PRE- AND POST-PURCHASE TECHNICAL ASSISTANCE AND HELPS MANUFACTURED HOMEOWNERS SECURE THE FINANCING

4c (Code: _____) (Expenses $ 8,645,782. including grants of $ 6,943,704.) (Revenue $ 1,266,397.)
REAL ESTATE DEVELOPMENT - CASA WAS ORIGINALLY ESTABLISHED TO ADDRESS THE HOUSING NEEDS OF FARMWORKERS THROUGHOUT OREGON. WORKING PRIMARILY WITH LOCAL COMMUNITY ORGANIZATIONS, THE REAL ESTATE DEVELOPMENT (RED) DEPARTMENT SEEKS TO IMPROVE THE LIVES OF FARMWORKERS AND OTHER LOW INCOME HOUSEHOLDS IN RURAL OREGON. DEVELOPMENT ACTIVITIES INCLUDE NEW CONSTRUCTION, REHABILITATION, AND PRESERVATION OF SUBSIDIZED PROPERTIES. CASA PROVIDES A FULL SCOPE OF DEVELOPMENT SERVICES, INCLUDING IDENTIFYING AREAS OF NEED; IDENTIFYING APPROPRIATE PROPERTIES; ASSEMBLING THE DEVELOPMENT TEAM (ARCHITECT, CONTRACTOR, SURVEYORS, ETC.); PREPARING BUDGETS AND FUNDING APPLICATIONS; CONSTRUCTION MANAGEMENT; FINANCING; AND ASSISTING WITH MARKETING AND LEASING.

4d Other program services (Describe on Schedule O.)
(Expenses $ 790,920. including grants of $ 60,000.) (Revenue $ 44,493.)

4e Total program service expenses 11,963,377.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	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? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	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.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
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? *If "Yes," complete Schedule D, Part VII*	11b		X
c	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? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	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? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	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? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	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? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	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? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	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? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	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*	22	X	
23	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*	23	X	
24a	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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
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*	25b		X
26	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*	26		X
27	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*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	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*	33	X	
34	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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

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
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	20		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	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 **2a** 30			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
4a	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)?	**4a**		X
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).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	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?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	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?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
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 **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	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? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
	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	Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2	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?	2			X
3	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?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	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?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	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*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	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?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
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?	16b		

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.

[X] Own website [ ] Another's website [X] 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

MONA SHAH - 503-537-0319

20508 SW ROY ROGERS RD., 155, SHERWOOD, OR 97140

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) 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) PETER HAINLEY	40.00									
EXECUTIVE DIRECTOR				X				222,922.	0.	41,823.
(2) LISA ROGERS	40.00									
DEPUTY DIRECTOR						X		187,951.	0.	29,579.
(3) ROSA ANDALON	40.00									
PROGRAM DIRECTOR						X		163,607.	0.	33,431.
(4) TERI SMITH	40.00									
DIRECTOR OF OPERATIONS						X		158,560.	0.	35,106.
(5) MONA SHAH	40.00									
FINANCE DIRECTOR						X		164,850.	0.	10,989.
(6) REBEKAH BASSETT	40.00									
PROGRAM DIRECTOR						X		141,513.	0.	26,793.
(7) JOHN BURT	5.00									
PRESIDENT		X		X				0.	0.	0.
(8) CHARLES FLANAGAN	2.00									
TREASURER		X		X				0.	0.	0.
(9) FRANCES ALVARADO	2.00									
SECRETARY		X		X				0.	0.	0.
(10) RON SALGADO	2.00									
DIRECTOR		X						0.	0.	0.
(11) LYNN SCHOESSLER	2.00									
DIRECTOR		X						0.	0.	0.
(12) ARACELI CRUZ	2.00									
DIRECTOR		X						0.	0.	0.
(13) GAYLE PARRISH	2.00									
DIRECTOR		X						0.	0.	0.
(14) RACHELL HALL	2.00									
DIRECTOR		X						0.	0.	0.
(15) LUPITA PARRA	2.00									
DIRECTOR		X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								1,039,403.	0.	177,721.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,039,403.	0.	177,721.

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 6

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	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	
5	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) Name and business address	(B) Description of services	(C) Compensation
NCD CONSULTING 4835 NE 26TH AVE, PORTLAND, OR 97211	PROFESSIONAL CONTRACTOR	258,082.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 1

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	2,908,798.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,401,788.			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a-1f		7,310,586.			
Program Service Revenue		Business Code				
	2a INTEREST INCOME	525990	1,276,015.	1,276,015.		
	b RENTAL INCOME	531390	700,558.	700,558.		
	c DEVELOPMENT FEES	531390	357,225.	357,225.		
	d TECHNICAL ASSISTANCE F	531390	345,190.	345,190.		
	e CONFERENCE INCOME	531390	208,614.	208,614.		
	f All other program service revenue	900099	44,493.	44,493.		
	g **Total.** Add lines 2a-2f		2,932,095.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		24,567.			24,567.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a	41,369.				
	b Less: rental expenses 6b	34,512.				
	c Rental income or (loss) 6c	6,857.				
	d Net rental income or (loss)		6,857.		5,965.	892.
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a MISCELLANEOUS INCOME	531390	82,104.			82,104.
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		82,104.			
	12 **Total revenue.** See instructions		10,356,209.	2,932,095.	5,965.	107,563.

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 ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	377,095.	377,095.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,003,704.	7,003,704.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	264,745.	26,474.	238,271.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,496,306.	1,930,205.	566,101.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	139,246.	108,068.	31,178.	
9 Other employee benefits	379,206.	289,703.	89,503.	
10 Payroll taxes	242,259.	173,801.	68,458.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	295,897.	254,802.	41,095.	
12 Advertising and promotion				
13 Office expenses	288,734.	237,329.	51,405.	
14 Information technology				
15 Royalties				
16 Occupancy	211,182.	201,180.	10,002.	
17 Travel	97,244.	90,942.	6,302.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	200,635.	200,635.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	488,171.	476,749.	11,422.	
23 Insurance	49,319.	34,519.	14,800.	
24 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.)				
a MISCELLANEOUS	337,484.	285,867.	51,617.	
b CONFERENCE EXPENSE	235,607.	235,607.	0.	
c TRAINING	37,898.	36,697.	1,201.	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	13,144,732.	11,963,377.	1,181,355.	0.
26 **Joint costs.** 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)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	8,521,436.	1	9,702,343.
	2	Savings and temporary cash investments	3,194,256.	2	5,230,452.
	3	Pledges and grants receivable, net	223,598.	3	161,750.
	4	Accounts receivable, net	977,014.	4	838,683.
	5	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		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	11,964,690.	7	10,141,497.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	279.	9	87,746.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 1,285,027.			
	b	Less: accumulated depreciation — 10b: 529,178.	797,217.	10c	755,849.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	32,357,958.	15	25,881,269.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	58,036,448.	16	52,799,589.
Liabilities	17	Accounts payable and accrued expenses	1,269,257.	17	444,694.
	18	Grants payable		18	
	19	Deferred revenue	4,788,068.	19	2,273,630.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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		22	
	23	Secured mortgages and notes payable to unrelated third parties	8,102,525.	23	9,706,832.
	24	Unsecured notes and loans payable to unrelated third parties	12,725,000.	24	11,344,476.
	25	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	2,014,477.	25	2,255,879.
	26	**Total liabilities.** Add lines 17 through 25	28,899,327.	26	26,025,511.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	9,924,807.	27	13,562,070.
	28	Net assets with donor restrictions	19,212,314.	28	13,212,008.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	29,137,121.	32	26,774,078.
	33	Total liabilities and net assets/fund balances	58,036,448.	33	52,799,589.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,356,209.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,144,732.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,788,523.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	29,137,121.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	425,480.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	26,774,078.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
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	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization	**Employer identification number**
COMMUNITY AND SHELTER ASSISTANCE CORP	93-0977842

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,733,182.	2,403,211.	6,773,444.	16,861,917.	7,310,586.	37,082,340.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	3,733,182.	2,403,211.	6,773,444.	16,861,917.	7,310,586.	37,082,340.
5 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)						1,876,069.
6 **Public support.** Subtract line 5 from line 4.						35,206,271.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	3,733,182.	2,403,211.	6,773,444.	16,861,917.	7,310,586.	37,082,340.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,731.	23,577.	24,615.	36,313.	26,128.	116,364.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		10,662.	11,953.		5,409.	28,024.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	40,083.	5,615.	19,302.	22,706.	82,104.	169,810.
11 **Total support.** Add lines 7 through 10						37,396,538.

12 Gross receipts from related activities, etc. (see instructions) 12 11,277,472.

13 **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

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) 14 94.14 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 15 99.27 %

16a **33 1/3% support test - 2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2024.** 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 **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2025.** 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 **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2024.** 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 **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (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

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2025.** 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 - 2024.** 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 on line 12 of 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
c	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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	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? *If "Yes," provide detail in* **Part VI.**	6		
7	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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	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))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

			Yes	No
1	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* **Part VI** *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.*	**1**		
2	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* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	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* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	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?	**1**		
2	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* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on 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* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental supported organization. *Describe in* **Part VI** *how you supported a governmental supported organization (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on 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* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a, 3b, and 3c below.**			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* **Part VI.**	**3a**		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* **Part VI.**	**3c**		

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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 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)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

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

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ 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)*

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 **Total annual distributions.** Add lines 1 through 5.	6	
7 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	7	
8 Distributable amount for 2025 from Section C, line 6	8	
9 Line 7 amount divided by line 8 amount	9	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: $			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2021 AMOUNT: $ 40,083.

2022 AMOUNT: $ 5,615.

2023 AMOUNT: $ 19,302.

2024 AMOUNT: $ 22,706.

2025 AMOUNT: $ 82,104.

Schedule A — Identification of Excess Contributions Included on Part II, Line 5

2025

** Do Not File **
*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
US BANK	2,624,000.	1,876,069.

Total Excess Contributions to Schedule A, Part II, Line 5 ..... 1,876,069.

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number (EIN)
COMMUNITY AND SHELTER ASSISTANCE CORP	93-0977842

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political campaign activity expenditures ..... $
3 Volunteer hours for political campaign activities .....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
4a Was a correction made? ..... ☐ Yes ☐ No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... $
4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)	36,000.	
c Total lobbying expenditures (add lines 1a and 1b)	36,000.	
d Other exempt purpose expenditures	13,144,732.	
e Total exempt purpose expenditures (add lines 1c and 1d)	13,180,732.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	809,037.	
g Grassroots nontaxable amount (enter 25% of line 1f)	202,259.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
2a Lobbying nontaxable amount	351,889.	395,560.	407,013.	809,037.	1,963,499.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,945,249.
c Total lobbying expenditures	12,535.	34,790.	38,150.	36,000.	121,475.
d Grassroots nontaxable amount	87,972.	98,890.	101,753.	202,259.	490,874.
e Grassroots ceiling amount (150% of line 2d, column (e))					736,311.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid):**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)
(Rev. December 2024)
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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number
93-0977842

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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 in 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 _____%
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:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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
1a Land				
b Buildings		1,176,791.	458,751.	718,040.
c Leasehold improvements				
d Equipment				
e Other		108,236.	70,427.	37,809.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				755,849.

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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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)	ACCRUED INTEREST RECEIVABLE	235,871.
(2)	PROPERTY HELD FOR DEVELOPMENT	25,345,398.
(3)	ADVANCES TO PROJECT SPONSORS	300,000.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*		25,881,269.

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)	IDA LIABILITY	2,255,879.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*		2,255,879.

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 ... X

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.

1	Total revenue, gains, and other support per audited financial statements			1	10,390,721.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	34,512.		
e	Add lines 2a through 2d			2e	34,512.
3	Subtract line 2e from line 1			3	10,356,209.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	10,356,209.

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.

1	Total expenses and losses per audited financial statements			1	13,179,244.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	34,512.		
e	Add lines 2a through 2d			2e	34,512.
3	Subtract line 2e from line 1			3	13,144,732.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	13,144,732.

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 X, LINE 2:

MANAGEMENT BELIEVES THE ORGANIZATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	34,512.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	34,512.

Part XIII Supplemental Information *(continued)*

SCHEDULE I (Form 990)
(Rev. December 2024)
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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number
93-0977842

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? ..... [X] 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
COMMUNITY IN ACTION 915 SW 3RD AVE ONTARIO, OR 97914	26-4061084	501(C)(3)	9,750.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
HOME FORWARD 135 SW ASH STREET PORTLAND, OR 97204	93-6001547	501(C)(3)	13,090.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
FAMILIES FORWARD 405 SE 6TH STREET REDMOND, OR 97756	76-0738741	501(C)(3)	13,845.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
POLK CDC 657 SW MAIN STREET DALLAS, OR 97338	93-1012211	501(C)(3)	13,835.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
AFRICAN AMERICAN ALLIANCE P.O. BOX 11531 PORTLAND, OR 97211	74-3140832	501(C)(3)	19,435.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
HACIENDA CDC 5136 NE 42ND AVENUE PORTLAND, OR 97218	93-0979064	501(C)(3)	18,290.	0.			FINANCIAL LITERACY/CASE MANAGEMENT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 31.

3 Enter total number of other organizations listed in the line 1 table ..... 43.

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMUNITY CONNECTION 2802 ADAMS AVE LA GRANDE, OR 97850	93-0575647	501(C)(3)	13,910.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
NE OREGON ECON DEV DISTRICT 101 NE FIRST ST, SUITE 100 ENTERPRISE, OR 97828	93-1004599	501(C)(3)	12,738.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
LINN-BENTON HOUSING AUTHORITY 1250 SE QUEEN AVENUE ALBANY, OR 97322	93-0588906	501(C)(3)	13,910.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
VOLUNTEERS OF AMERICA HOME FREE 3910 SE STARK ST PORTLAND, OR 97214	93-0395591	501(C)(3)	8,320.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
ADELANTE MUJERES 2420 19TH AVENUE FOREST GROVE, OR 97116	03-0473181	501(C)(3)	7,150.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
BIENESTAR 220 SE 12TH AVENUE A-100 HILLSBORO, OR 97123	93-0860753	501(C)(3)	15,535.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
COMMUNITY ACTION ORG 5050 SW GRIFFITH ST, NO. 101 BEAVERTON, OR 97005	93-0554941	501(C)(3)	5,200.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
CLACKAMAS COUNTY CDC 2051 KAEN ROAD OREGON CITY, OR 97045	93-6002286	501(C)(3)	11,700.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
COMMUNITY HOME BUILDERS 1107 N. BAKER STREET MCMINNVILLE, OR 97128	93-1054093	501(C)(3)	5,005.	0.			FINANCIAL LITERACY/CASE MANAGEMENT

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOOD ROOTS P.O. BOX 1275 TILLAMOOK , OR 97141	20-5371832	501(C)(3)	9,880.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
HISPANIC METRO CHMBR OF COMMERCE 5257 NE MLK JR. BLVD # 201 PORTLAND, OR 97211	93-1156358	501(C)(3)	11,050.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
HOUSING AUTHORITY YAMHILL CTY PO BOX 865 MCMINNVILLE, OR 97128	93-0591737	501(C)(3)	11,635.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
MAPS COMMUNITY FOUNDATION P.O. BOX 12398 SALEM, OR 97309	45-0705509	501(C)(3)	13,130.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
MID-COLUMBIA HOUSING AUTHORITY 312 COURT STREET, SUITE 419 THE DALLES, OR 97058	51-0442578	501(C)(3)	11,414.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
MERIT 626 HIGH STREET NE SALEM, OR 97301	41-2247717	501(C)(3)	17,160.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
NORTHWEST HOUSING ALTERNATIVES 2316 SE WILLARD STREET MILWAUKEE, OR 97222	93-0814473	501(C)(3)	9,790.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
OPEN DOOR COUNSELING CENTER 34420 SW TUALATIN VALLEY HWY HILLSBORO, OR 97123	93-0876290	501(C)(3)	11,700.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
REACH CDC 1135 SALMON STREET PORTLAND, OR 97214	93-0813981	501(C)(3)	5,720.	0.			FINANCIAL LITERACY/CASE MANAGEMENT

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ST. VINCENT DE PAUL OF LANE COUNTY PO BOX 24608 EUGENE, OR 97402	93-0454789	501(C)(3)	8,450.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
BRADLEY ANGLE HOUSE 5432 N. ALBINA AVENUE PORTLAND, OR 97217	51-0188664	501(C)(3)	6,240.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
HOMES FOR GOOD 100 WEST 13TH ZSBR, EUGENE, OR 97401	93-6002480	501(C)(3)	6,630.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
COALICION FORTALEZA 1005 N RIVERSIDE AVE #100, MEDFORD, OR 97501	86-1300961	501(C)(3)	9,815.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
PORTLAND BUSINESS DEV. GROUP 4444 SE 27TH AVE., PORTLAND, OR 97202	47-2013279	501(C)(3)	6,450.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
YOUNG ROOTS OREGON 1620 9TH AVE SE ALBANY, OR 97321	84-3525062	501(C)(3)	6,240.	0.			FINANCIAL LITERACY/CASE MANAGEMENT
ROOTED HOMES 150 NE HAWTHORNE AVE SUITE 110 BEND, OR 97701	47-1089244	501(C)(3)	9,295.	0.			FINANCIAL LITERACY/CASE MANAGEMENT

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
SCHOLARSHIPS	20	60,000.	0.		SCHOLARSHIPS
HOUSING ASSISTANCE - MANUFACTURED HOMES TRANSFERRED TO QUALIFIED HOMEOWNERS	74	0.	6,943,704.	COST	MANUFACTURED HOMES

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:
ALL GRANTS ARE GIVEN A UNIQUE DEPARTMENT CODE THAT DISTINGUISHES THEM FROM OTHERS. THIS CODE IS USED ON TIMESHEETS, REIMBURSEMENT REQUESTS, CHECK REQUESTS AND IN THE ACCOUNTING SYSTEM. PERIODICALLY, THE FINANCE DIRECTOR CREATES REPORTS FROM THE SYSTEM TO MAKE SURE ALL EXPENSES ARE ACCOUNTED FOR CORRECTLY. IN ADDITION, THE HOUSING AND ASSET DEVELOPMENT DIRECTORS HAVE SPREADSHEETS,A DATABASE AND OTHER REPORTS TO TRACK THESE EXPENSES. A CHECK REQUEST IS PREPARED FOR EACH PROGRAM INVOICE/EXPENSE, IS SIGNED BY A DIRECTOR, THEN IS REVIEWED BY THE ACCOUNTING MANAGER BEFORE PROCESSING THE DISBURSEMENT.

SCHEDULE J (Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number

93-0977842

Part I Questions Regarding Compensation

			Yes	No
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	**1b**		
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?	**2**		
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?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	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?	**5a**		X
b	Any related organization?	**5b**		X
	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?	**6a**		X
b	Any related organization?	**6b**		X
	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	**7**		X
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	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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 and/or 1099-NEC 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) PETER HAINLEY	(i)	222,922.	0.	0.	13,231.	28,592.	264,745.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LISA ROGERS	(i)	187,951.	0.	0.	11,277.	18,302.	217,530.	0.
DEPUTY DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ROSA ANDALON	(i)	163,607.	0.	0.	9,672.	23,759.	197,038.	0.
PROGRAM DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TERI SMITH	(i)	158,560.	0.	0.	9,514.	25,592.	193,666.	0.
DIRECTOR OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MONA SHAH	(i)	164,850.	0.	0.	9,891.	1,098.	175,839.	0.
FINANCE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) REBEKAH BASSETT	(i)	141,513.	0.	0.	8,491.	18,302.	168,306.	0.
PROGRAM DIRECTOR	(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)							

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.

SCHEDULE O (Form 990)
(Rev. December 2024)
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 Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number
93-0977842

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

THE VIDA PROGRAM IS A COLLABORATIVE OF NONPROFIT ORGANIZATIONS AND HOUSING AUTHORITIES THAT BRING A WIDE ARRAY OF EXPERIENCE INCLUDING HOUSING DEVELOPMENT, SOCIAL SUPPORT SERVICES, BUSINESS DEVELOPMENT ASSISTANCE, AND WORKFORCE DEVELOPMENT. VIDA MEMBERSHIP HAS GROWN FROM NINE ORGANIZATIONS IN 2001 TO 36 ORGANIZATIONS IN 2025. THE MCSP COLLABORATIVE CURRENTLY CONSISTS OF FOUR HIGH SCHOOLS AND COMMUNITY COLLEGES. THE SCHOOLS ACCESSING MCSP FOCUS ON CREATING ACCESS TO POSTSECONDARY EDUCATION FOR UNDERREPRESENTED STUDENTS, SUCH AS STUDENTS OF COLOR, FIRST-GENERATION STUDENTS, AND NON-NATIVE ENGLISH SPEAKERS. E3 IS A COLLABORATION BETWEEN THE OREGON ALLIANCE FOR INDEPENDENT COLLEGES AND UNIVERSITIES (OAICU) AND EIGHT PARTICIPATING EDUCATIONAL INSTITUTIONS. FINANCIAL AID STAFF WORK CLOSELY WITH CASA TO IDENTIFY AND ENROLL ELIGIBLE SAVERS. CASA PROVIDES COACHING AND DEVELOPMENT WHILE THE STUDENTS SAVE.

TOGETHER, VIDA, MCSP, AND E3 SERVE 32 COUNTIES IN OREGON. SINCE 2001, MORE THAN $51.5 MILLION HAS BEEN AWARDED WHICH HAS CREATED OVER 1,600 HOMEOWNERS, ASSISTED OVER 1,000 SMALL BUSINESSES, AND HELPED OVER 2,600 STUDENTS PAY FOR POST-SECONDARY EDUCATION.
IN ADDITION TO FUNDS FROM STATE AND FEDERAL RESOURCES, FEOP RECEIVES FEES FOR SERVICES FROM OAICU AND THEIR MEMBER SCHOOLS AS WELL AS OTHER ORGANIZATIONS FOR THE OVERSIGHT AND MANAGEMENT OF THEIR IDA PROGRAMS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
NEEDED TO BUY THEIR COMMUNITIES AND SHAPE THEIR ECONOMIC FUTURES THROUGH RESIDENT OWNERSHIP.

SINCE 2008, CASA HAS CONVERTED 28 COMMUNITIES (TOTALING 1,941 SPACES) INTO RESIDENT-OWNED COMMUNITIES AND PROVIDES ONGOING, POST-PURCHASE TECHNICAL ASSISTANCE AND TRAINING TO THE COOPERATIVE BOARD AND MEMBERS. CASA ALSO ACQUIRED A COMMUNITY DESTROYED BY WILDFIRE WHICH HAS BEEN REDEVELOPED TO RESIDENT OWNERSHIP. TWO MORE COMMUNITIES REMAIN IN OUR PIPELINE FOR CONVERSION BY THE END OF 2026. THE AGGREGATE "AS-IMPROVED" MARKET VALUE OF CONVERTED COMMUNITIES IS ESTIMATED AT $125 MILLION. AGGREGATE GRANT FUNDS LEVERAGED FOR ACQUISITION IS ESTIMATED AT $80 MILLION. CASA CONTINUES TO EXPAND ITS MHCDC PROGRAM WITH THE GOAL OF CONVERTING AT LEAST TWO MANUFACTURED HOUSING COMMUNITIES ANNUALLY.

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

SINCE 1989, CASA HAS DEVELOPED OVER 60 PROJECTS WITH OVER 2,800 UNITS AND TEN COMMUNITY FACILITIES, INCLUDING HEALTH CARE CLINICS, HEAD START FACILITIES, AND COMMUNITY CENTERS.

CASA SPONSORS A BIENNIAL FARMWORKER HOUSING CONFERENCE TO ADDRESS THE UNIQUE CHALLENGES FACING AGRICULTURE WORKERS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
CASA COMMUNITY LOAN FUND - AS A U.S. TREASURY DEPARTMENT CERTIFIED

Name of the organization: COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number: 93-0977842

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION (CDFI), CASA COMMUNITY LOAN FUND (CCLF) PROVIDES AFFORDABLE FINANCING TO NONPROFITS, HOUSING AUTHORITIES, COMMUNITY ORGANIZATIONS, AND MANUFACTURED HOUSING COOPERATIVES. CASA RECEIVED ITS CDFI CERTIFICATION AND AN INITIAL INVESTMENT OF GRANT AND LOAN FUNDS FROM THE U.S. TREASURY IN 2000. SINCE THEN, CCLF HAS GROWN TO A NEARLY $20 MILLION AND OFFERS FOUR LOAN PRODUCTS. CCLF PRODUCTS INCLUDE LOW-INTEREST PREDEVELOPMENT AND CONSTRUCTION LOANS FOR AFFORDABLE HOUSING AND COMMUNITY FACILITY DEVELOPMENT. CASA ALSO PROVIDES BRIDGE FINANCING FOR MANUFACTURED HOME PARK ACQUISITION AND PERMANENT, SECONDARY FINANCING FOR THESE COOPERATIVELY OWNED COMMUNITIES.

THE LOAN FUND IS MADE UP OF 63 PERCENT DEBT (EQUITY EQUIVALENT AND PROGRAM RELATED INVESTMENTS) AND 37 PERCENT EQUITY (FOUNDATION AND GOVERNMENT GRANTS AND CASA'S NET ASSETS).
EXPENSES $ 529,222. INCLUDING GRANTS OF $ 0. REVENUE $ 44,493.

MISCELLANEOUS PROGRAMS - MISCELLANEOUS PROGRAMS IS A COST CENTER FOR RECORDING EXPENDITURES FOR PROJECTS AND PROGRAMS FOR WHICH CASA DOES NOT HAVE SIGNED CONTRACTS OR OTHER MISCELLANEOUS REVENUE SOURCES. EXPENDITURES INCLUDED IN THIS COST CENTER ARE POTENTIAL NEW HOME DEVELOPMENT, COMMUNITY FACILITIES, MANUFACTURED HOME COMMUNITIES, AND OTHER AFFORDABLE HOUSING PROJECTS. IT IS ALSO UTILIZED FOR COSTS RELATED TO THE EXPLORATION OF PROGRAMS AND SERVICES THAT ARE COMPLEMENTARY TO CASA'S MISSION.
EXPENSES $ 261,698. INCLUDING GRANTS OF $ 60,000. REVENUE $ 0.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 WILL BE REVIEWED BY THE FINANCE DIRECTOR AND EXECUTIVE DIRECTOR FOR ACCURACY WITHIN FOURTEEN DAYS OF RECEIVING IT. A COPY OF THE 990 WILL THEN BE E-MAILED TO EACH MEMBER FOR COMMENTS AND APPROVAL, AND WILL BE VOTED ON AT THE FOLLOWING BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:
MANAGEMENT REVIEWS WITH EMPLOYEES AND BOARD MEMBERS ON AN ANNUAL BASIS. EMPLOYEES SIGN AN AFFIDAVIT INDICATING THERE ARE NO CONFLICTS OF INTEREST. IF THERE ARE CONFLICTS OF INTEREST, MANAGEMENT HAS THE EMPLOYEE/BOARD MEMBER DISCLOSE THIS IN WRITING AND TAKES ACTION AS NECESSARY.

FORM 990, PART VI, SECTION B, LINE 15:
THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE EXECUTIVE DIRECTOR'S COMPENSATION EACH YEAR. IT USES PERFORMANCE EVALUATIONS AND COMPARABILITY DATA FROM COMPENSATION SURVEYS AND FORMS 990 OF SIMILAR ORGANIZATIONS. COMPENSATION FOR OTHER OFFICERS AND KEY EMPLOYEES IS RECOMMENDED BY THE EXECUTIVE DIRECTOR AND APPROVED BY THE BOARD. ALL APPROVALS ARE BY INDEPENDENT MEMBERS AND ARE DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19:
CASA'S BOARD OF DIRECTORS REVIEW AND APPROVE THE CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS. THESE DOCUMENTS AND THE ORGANIZATION'S GOVERNING DOCUMENTS ARE NOT AVAILABLE TO THE GENERAL PUBLIC.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
LOAN LOSS EXPENSE 425,480.

FORM 990, PART XII, LINE 2C:

Name of the organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number
93-0977842

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
COMMUNITY AND SHELTER ASSISTANCE CORP

Employer identification number
93-0977842

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
SONRISA, LLC - 88-1570225 20508 SW ROY ROGERS, SUITE 155 SHERWOOD, OR 97140	PROPERTY DEVELOPMENT	OREGON	1,285,028.	14,819,838.	CASA OF OREGON
SUMMIT GARDENS, LLC - 88-0964424 20508 SW ROY ROGERS, SUITE 155 SHERWOOD, OR 97140	PROPERTY DEVELOPMENT	OREGON	3,811,772.	11,582,812.	CASA OF OREGON

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No

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

Schedule R (Form 990) (Rev. 1-2025)

LHA 532161 04-01-25

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**			
b Gift, grant, or capital contribution to related organization(s)	**1b**			
c Gift, grant, or capital contribution from related organization(s)	**1c**			
d Loans or loan guarantees to or for related organization(s)	**1d**			
e Loans or loan guarantees by related organization(s)	**1e**			
f Dividends from related organization(s)	**1f**			
g Sale of assets to related organization(s)	**1g**			
h Purchase of assets from related organization(s)	**1h**			
i Exchange of assets with related organization(s)	**1i**			
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**			
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**			
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**			
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**			
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**			
o Sharing of paid employees with related organization(s)	**1o**			
p Reimbursement paid to related organization(s) for expenses	**1p**			
q Reimbursement paid by related organization(s) for expenses	**1q**			
r Other transfer of cash or property to related organization(s)	**1r**			
s Other transfer of cash or property from related organization(s)	**1s**			

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.



CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2025

and

Supplementary Financial Information

with

Independent Auditors' Report

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Aprio

Independent Auditors' Report

The Board of Directors
Community and Shelter Assistance Corporation
dba CASA of Oregon

Opinion

We have audited the accompanying consolidated financial statements of Community and Shelter Assistance Corporation dba CASA of Oregon, and its subsidiaries (collectively, the Organization), which comprise the consolidated statement of financial position as of December 31, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2025, 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.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Consolidating Information

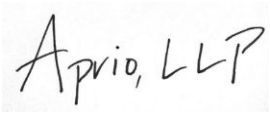
Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information on pages 30 through 33 is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, results of operations, and cash flows of the individual entities, and it is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Report on Summarized Comparative Information

The consolidated financial statements as of December 31, 2024, were audited by Hoffman, Stewart, & Schmidt, P.C., who merged with Aprio, LLP as of January 2, 2026, and whose report dated May 12, 2025, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, 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 June 24, 2026, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the Organization's internal control over financial reporting and compliance.



Lake Oswego, Oregon
June 24, 2026

CASA of OREGON

Consolidated Statement of Financial Position

December 31, 2025 *(With Comparative Amounts for 2024)*	**2025**	**2024**
ASSETS		
Cash and cash equivalents	$ 12,482,742	$ 9,701,215
Grants receivable	161,750	127,598
Accounts receivable	58,516	46,772
Advances to project sponsors	300,000	-
Accrued interest receivable	235,871	481,894
Prepaid expenses and other assets	87,746	36,738
Capital grants receivable	-	96,000
Restricted cash	2,450,053	2,014,477
Development fees receivable - net	780,167	930,242
Notes receivable - net *(Note 3)*	10,141,497	11,964,690
Property and equipment - net *(Note 4)*	26,101,247	32,636,822
Total assets	**$ 52,799,589**	**$ 58,036,448**
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	$ 444,694	$ 1,269,257
Individual development account liability *(Note 5)*	2,255,879	2,014,477
Refundable advances *(Note 6)*	2,273,630	4,788,068
Notes payable - net *(Note 7)*	21,051,308	20,827,525
Total liabilities	**26,025,511**	**28,899,327**
Net assets:		
Without donor restrictions:		
Board designated *(Note 11)*	8,927,618	8,927,618
Undesignated	4,634,452	997,189
Total net assets without donor restrictions	13,562,070	9,924,807
With donor restrictions *(Note 11)*	13,212,008	19,212,314
Total net assets	**26,774,078**	**29,137,121**
Total liabilities and net assets	**$ 52,799,589**	**$ 58,036,448**

CASA of OREGON

Consolidated Statement of Activities

Year Ended December 31, 2025 *(With Comparative Totals for 2024)*

	Without Donor Restrictions	With Donor Restrictions	Total 2025	Total 2024
Revenue and other support:				
Contributions and grants	$ 2,814,344	$ 100,000	$ 2,914,344	$ 1,654,734
Development fees	357,225	-	357,225	1,439,750
Technical assistance fees	345,190	-	345,190	322,086
Interest income	1,300,582	-	1,300,582	1,669,980
Loan fees	44,493	-	44,493	63,036
Conference income	208,614	-	208,614	-
Other income	123,473	-	123,473	54,511
Total revenue and other support	**5,193,921**	**100,000**	**5,293,921**	**5,204,097**
Expenses:				
Program services:				
Family Economic Opportunity	1,131,682	-	1,131,682	955,762
Manufactured Housing Cooperative Development	1,403,854	-	1,403,854	1,670,517
Real Estate Development	850,196	-	850,196	563,833
CASA Community Loan Fund	530,655	-	530,655	533,252
Miscellaneous Programs	266,970	-	266,970	214,002
Total program services	4,183,357	-	4,183,357	3,937,366
General and administrative	1,143,295	-	1,143,295	1,236,087
Total expenses	**5,326,652**	**-**	**5,326,652**	**5,173,453**
Change in net assets from operations carried forward	**(132,731)**	**100,000**	**(32,731)**	**30,644**

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

CASA of OREGON

Consolidated Statement of Activities - Continued

Year Ended December 31, 2025 *(With Comparative Totals for 2024)*

	Without Donor Restrictions	With Donor Restrictions	Total 2025	Total 2024
Change in net assets from operations brought forward	**$ (132,731)**	**$ 100,000**	**$ (32,731)**	**$ 30,644**
Nonoperating activities:				
Housing activities:				
Rental income	700,558	-	700,558	-
Operating expenses	(450,264)	-	(450,264)	-
Depreciation	(458,624)	-	(458,624)	-
Capital grants	3,552,844	843,398	4,396,242	15,207,183
Transfers to qualified homeowners	(6,943,704)	-	(6,943,704)	-
Net assets released from restrictions	6,943,704	(6,943,704)	-	-
Net housing activities	3,344,514	(6,100,306)	(2,755,792)	15,207,183
Other nonoperating activities:				
Loan loss recovery (expense)	425,480	-	425,480	(493,659)
Nonoperating activities - net	**3,769,994**	**(6,100,306)**	**(2,330,312)**	**14,713,524**
Change in net assets	**3,637,263**	**(6,000,306)**	**(2,363,043)**	**14,744,168**
Net assets, beginning of year	9,924,807	19,212,314	29,137,121	14,392,953
Net assets, end of year	**$ 13,562,070**	**$ 13,212,008**	**$ 26,774,078**	**$ 29,137,121**

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

CASA of OREGON

Consolidated Statement of Functional Expenses

Year Ended December 31, 2025 *(With Comparative Totals for 2024)*

	Program Services							Total	
	Family Economic Opportunity	Manufactured Housing Cooperative Development	Real Estate Development	CASA Community Loan Fund	Miscellaneous Programs	Total	General and Administrative	2025	2024
Salaries	$ 490,815	$ 821,328	$ 386,174	$ 213,157	$ 41,023	$ 1,952,497	$ 766,731	$ 2,719,228	$ 2,838,608
Payroll taxes and employee benefits	144,422	242,669	113,668	62,898	12,097	575,754	226,780	802,534	800,102
Professional fees and contractors	29,364	136,274	27,362	11,569	50,233	254,802	41,095	295,897	378,047
Financial literacy and case management	377,095	-	-	-	-	377,095	-	377,095	183,665
Occupancy	8,591	14,373	6,807	3,696	14,554	48,021	14,585	62,606	58,487
Travel	4,998	65,785	10,227	5,289	4,643	90,942	6,302	97,244	103,508
Training	11,012	14,075	6,682	4,695	233	36,697	1,201	37,898	66,366
Office expense	43,682	69,634	41,602	18,844	66,050	239,812	51,943	291,755	313,517
Insurance	8,284	14,726	6,478	4,364	667	34,519	14,800	49,319	36,071
Student scholarships	-	-	-	-	60,000	60,000	-	60,000	94,000
Depreciation	7,451	12,517	5,852	3,225	623	29,668	11,699	41,367	48,040
Program interest expense	-	-	-	200,635	-	200,635	-	200,635	183,572
Conference expenses	-	-	235,607	-	-	235,607	-	235,607	-
Miscellaneous expense	5,968	12,473	9,737	2,283	16,847	47,308	8,159	55,467	69,470
	1,131,682	1,403,854	850,196	530,655	266,970	4,183,357	1,143,295	5,326,652	5,173,453
Housing project activities:									
Occupancy	-	-	168,248	-	-	168,248	-	168,248	-
Depreciation	-	-	458,624	-	-	458,624	-	458,624	-
Other	-	-	238,559	-	-	238,559	43,457	282,016	-
Transfers to qualified homeowners	-	-	6,943,704	-	-	6,943,704	-	6,943,704	-
Total housing activities expenses	-	-	7,809,135	-	-	7,809,135	43,457	7,852,592	-
Total expenses	**$ 1,131,682**	**$ 1,403,854**	**$ 8,659,331**	**$ 530,655**	**$ 266,970**	**$ 11,992,492**	**$ 1,186,752**	**$ 13,179,244**	**$ 5,173,453**

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

CASA of OREGON

Consolidated Statement of Cash Flows

Year Ended December 31, 2025 *(With Comparative Totals for 2024)*

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ (2,363,043)	$ 14,744,168
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	499,991	48,040
Transfer of homes	6,943,704	-
Loan loss (recovery) expense	(425,480)	493,659
Amortization of debt issuance costs	1,197	1,015
Forgiveness of a note payable	-	(40,000)
Capital grants	(4,396,242)	(15,207,183)
Change in:		
Grants and accounts receivable	(45,896)	(49,123)
Accrued interest receivable	246,023	(209,074)
Prepaid expenses and other assets	(51,008)	23,642
Development fees receivable	248,000	(279,692)
Accounts payable and accrued expenses	3,352	273,212
Refundable advances	109,562	903,215
Individual development account liability	241,402	315,929
Net cash provided by operating activities	**1,011,562**	**1,017,808**
Cash flows from investing activities:		
Proceeds from redemption of certificates of deposit	-	2,697,715
Payments received on notes receivable	3,575,617	1,317,758
Issuance of notes receivable	(1,424,869)	(4,803,323)
Advances to project sponsors	(300,000)	-
Purchases of property and equipment	(1,736,035)	(20,765,807)
Net cash provided (used) by investing activities	**114,713**	**(21,553,657)**
Cash flows from financing activities:		
Proceeds from capital grants	1,868,242	18,478,952
Proceeds from notes payable	1,622,310	1,000,000
Principal payments on notes payable	(1,399,724)	(434,377)
Net cash provided by financing activities	**2,090,828**	**19,044,575**
Increase (decrease) in cash, cash equivalents, and restricted cash (carried forward)	**3,217,103**	**(1,491,274)**

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

CASA of OREGON

Consolidated Statement of Cash Flows - Continued

Year Ended December 31, 2025 *(With Comparative Totals for 2024)*

	2025	2024
Increase (decrease) in cash, cash equivalents, and restricted cash (brought forward)	**$ 3,217,103**	**$ (1,491,274)**
Cash, cash equivalents, and restricted cash, beginning of year	11,715,692	13,206,966
Cash, cash equivalents, and restricted cash, end of year	**14,932,795**	**11,715,692**
Less restricted cash	(2,450,053)	(2,014,477)
Cash and cash equivalents, end of year	**$ 12,482,742**	**$ 9,701,215**
Supplemental disclosure of cash flow information:		
Cash paid for interest	$ 178,638	$ 164,579
Supplemental disclosure of non-cash investing and financing activities:		
Additions to property and equipment in accounts payable	$ -	$ 827,915

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

CASA of OREGON

Notes to Consolidated Financial Statements

1. The Organization

With roots in service to farmworkers, Community and Shelter Assistance Corporation dba CASA of Oregon (CASA) seeks to improve lives in underserved communities by building and renovating affordable homes and neighborhood facilities. CASA provides resources that seek to increase families' financial well-being. CASA partners with housing authorities, schools, and nonprofit organizations. CASA's revenue and support are provided through grants from federal and state agencies, development fees, and contributions from businesses, foundations, and individuals.

CASA's four primary lines of business are Real Estate Development, CASA Community Loan Fund, Family Economic Opportunity, and Manufactured Housing Cooperative Development.

Real Estate Development - CASA was originally established to address the housing needs of farmworkers throughout Oregon. Working primarily with local community organizations, the Real Estate Development (RED) department seeks to improve the lives of farmworkers and other low-income households in rural Oregon. Development activities include new construction, rehabilitation, and preservation of subsidized properties. CASA provides a full scope of development services, including:

- Identifying areas of need;
- Identifying appropriate properties;
- Assembling the development team (architect, contractor, surveyor, etc.);
- Preparing budgets and funding applications;
- Construction management;
- Financing; and
- Assisting with marketing and leasing

Since 1989, CASA has developed over 60 projects with over 2,800 units and ten community facilities, including health care clinics, Head Start facilities, and community centers.

CASA sponsors a biennial Farmworker Housing Conference to address the unique challenges facing agriculture workers.

CASA Community Loan Fund - As a U.S. Treasury Department certified Community Development Financial Institution (CDFI), CASA Community Loan Fund (CCLF) provides affordable financing to nonprofits, housing authorities, community organizations, and manufactured housing cooperatives. CASA received its CDFI certification and an initial investment of grant and loan funds from the U.S. Treasury in 2000. Since then, CCLF has grown to a nearly $20 million and offers four loan products. CCLF products include low-interest predevelopment and construction loans for affordable housing and community facility development. CASA also provides bridge financing for manufactured home park acquisition and permanent, secondary financing for these cooperatively owned communities.

The loan fund is made up of 63 percent debt (equity equivalent and program related investments) and 37 percent equity (foundation and government grants and CASA's net assets).

1. The Organization - Continued

Family Economic Opportunity - CASA acts as the fiduciary organization and program administrator for three community-based, individual development account initiatives: Valley Individual Development Account (VIDA), Matched College Savings program (MCSP), and Earn, Educate, Empower (E3). At the core of CASA's Family Economic Opportunity Program (FEOP) are the notions of financial security, asset building, wealth redistribution and consumer education. In this role, CASA directs program operations including:

- Providing training and technical assistance to member organizations;
- Data collection;
- Fund development and management; and
- Distribution of Individual Development Account (IDA) funds on behalf of 53 organizations and educational institutions that comprise VIDA, MCSP, and E3.

The VIDA program is a collaborative of nonprofit organizations and housing authorities that bring a wide array of experience including housing development, social support services, business development assistance, and workforce development. VIDA membership has grown from nine organizations in 2001 to 36 organizations in 2025. The MCSP collaborative currently consists of four high schools and community colleges. The schools accessing MCSP focus on creating access to postsecondary education for underrepresented students, such as students of color, first-generation students, and non-native English speakers. E3 is a collaboration between the Oregon Alliance for Independent Colleges and Universities (OAICU) and eight participating educational institutions. Financial Aid staff work closely with CASA to identify and enroll eligible savers. CASA provides coaching and development while the students save.

Together, VIDA, MCSP, and E3 serve 32 counties in Oregon. Since 2001, more than $51.5 million has been awarded, which has created over 1,600 homeowners, assisted over 1,000 small businesses, and helped over 2,600 students pay for post-secondary education.

In addition to funds from state and federal resources, FEOP receives fees for services from OAICU and their member schools as well as other organizations for the oversight and management of their IDA programs.

Manufactured Housing Cooperative Development - The preservation of manufactured home parks (communities) through the creation of resident-owned communities is at the heart of the Manufactured Housing Cooperative Development Center (MHCDC). Using a multi-faceted approach, CASA's program focuses on anti-displacement and affordable housing preservation policy issues, as well as on-the-ground technical assistance in order to make resident ownership a viable option.

In May 2008, CASA became a Certified Technical Assistance Providers (CTAPs) under the national ROC USA™ network. As a member of the ROC USA™ network, CASA delivers pre- and post-purchase technical assistance and helps manufactured homeowners secure the financing needed to buy their communities and shape their economic futures through resident ownership.

1. The Organization - Continued

Manufactured Housing Cooperative Development - Continued - Since 2008, CASA has converted 28 communities (totaling 1,941 spaces) into resident-owned communities and provides ongoing, post-purchase technical assistance and training to the cooperative board and members. CASA also acquired a community destroyed by wildfire which has been redeveloped to resident ownership. Two more communities remain in our pipeline for conversion by the end of 2026. The aggregate "as-improved" market value of converted communities is estimated at $125 million. Aggregate grant funds leveraged for acquisition is estimated at $80 million. CASA continues to expand its MHCDC program with the goal of converting at least two manufactured housing communities annually.

Miscellaneous Programs - Miscellaneous Programs is a cost center for recording expenditures for projects and programs for which CASA does not have signed contracts or other miscellaneous revenue sources. Expenditures included in this cost center are potential new home development, community facilities, manufactured home communities, and other affordable housing projects. It is also utilized for costs related to the exploration of programs and services that are complementary to CASA's mission.

General and Administrative - These expenses include costs associated with business management, recordkeeping, budgeting, financing, IT, human resources, and related administrative activities. These services provide the necessary developmental, organizational, and management support for the effective delivery and operations of programs.

2. Summary of Significant Accounting Policies

Basis of Accounting - The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Principles of Consolidation - The accompanying consolidated financial statements include the assets, liabilities, and activities of CASA, Sonrisa, LLC (Sonrisa), and Summit Gardens, LLC (Summit Gardens) (collectively, the Organization). These entities are wholly owned subsidiaries of CASA and were formed to acquire, develop, and operate an affordable manufactured dwelling park and a multifamily apartment project. All intercompany balances and transactions have been eliminated upon consolidation.

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 the Organization and changes therein are classified and reported as net assets with donor restrictions or net assets without donor restrictions. Net assets without donor restrictions are those not subject to donor-imposed stipulations. Net assets with donor restrictions are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time.

2. Summary of Significant Accounting Policies - Continued

Basis of Presentation - Continued - 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. 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 consolidated statement of activities as net assets released from restrictions.

Cash and Cash Equivalents - The Organization considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents. Cash and cash equivalents exclude restricted cash held for the Individual Development Account (IDA) program and cash restricted as loan reserves related to loans held by Sonrisa and Summit Gardens. These restricted amounts are not available for general operating purposes.

Accounts and Development Fees Receivable - Accounts receivable and development fees receivable are reported at amounts due, net of an allowance for expected credit losses. Accounts receivable arise primarily from service and technical assistance fees, are typically due within 30 days, and do not bear interest. Development fees receivable arise from development services agreements with project sponsors and are typically collected as performance milestones are achieved.

The Organization estimates expected credit losses on these receivables based on historical collection experience, the financial condition of individual project sponsors, the status of the underlying projects, and reasonable forecasts of conditions affecting collectibility. Receivables are written off when management determines that collection is no longer probable. At December 31, 2025 and 2024, the allowance for expected credit losses related entirely to development fees receivable and was $91,450 and $189,376, respectively; no allowance was considered necessary for accounts receivable, which are short-term and have historically been collected in full.

Notes Receivable and Allowance for Credit Losses - Notes receivable are reported at unpaid principal, net of an allowance for expected credit losses. Interest is recognized using the interest method. Loan origination fees are recognized at origination; related direct costs are expensed as incurred.

The Organization estimates expected credit losses in accordance with ASC 326. The portfolio consists principally of loans to manufactured housing cooperatives secured by trust deeds on the underlying communities.

2. Summary of Significant Accounting Policies - Continued

Notes Receivable and Allowance for Credit Losses - Continued - The Organization segregates the portfolio into two pools based on shared risk characteristics and applies a loss rate to the outstanding principal balance of each pool:

- *Permanent loans* - fully amortizing loans secured by trust deeds on stabilized cooperative communities. A loss rate of 3 percent is applied.
- *Other loans* - including interest-only loans, loans with near-term balloon maturities, predevelopment and construction loans, and loans to individual borrowers. A loss rate of 5 percent is applied to reflect the higher risk profile of these loans.

The loss rates are based on the Organization's historical loss experience, the credit quality and collateral position of each pool, and reasonable forecasts of conditions affecting the cooperatives and borrowers served. As a result, the allowance generally moves with changes in the outstanding balance and mix of each pool. The Organization has experienced no charge-offs during 2025 or 2024.

Notes exhibiting individual credit weakness are evaluated separately. A note is placed on nonaccrual when collection of principal or interest in accordance with contractual terms is doubtful. Notes are charged off when management determines amounts are uncollectible.

Property and Equipment - Property and equipment are recorded at cost if purchased or estimated at fair value on date of donation. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of $5,000.

Depreciation - Depreciation is calculated using the straight-line method over the estimated useful lives of the assets - 30 years for buildings and building improvements and 7 years for furniture and equipment.

Revenue Recognition - The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give (including grants), 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 until the conditions on which they depend have been met. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

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

2. Summary of Significant Accounting Policies - Continued

Revenue Recognition - Continued - The Organization enters into development services agreements with various nonprofit organizations, housing authorities, and other entities to assist in developing housing and community facilities. Revenues from development fees are measured based on the amount of consideration specified in each agreement. Revenues are recognized over time when each performance obligation stated in the agreement is satisfied, which occurs at specific stages in the development project. For most projects, payment of 50 percent of the development fees for the project is due at the start of construction. The remaining 50 percent is payable when the project is finished, and a certificate of occupancy has been issued. For manufactured home projects, payment of the development fees for the project is due when financing has been obtained by the project.

Service and technical assistance fees are recognized as revenue at a point in time when earned, which is when the services are provided.

Use of Estimates - The preparation of consolidated 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 disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Estimates are used in accounting for, among other things, depreciation expense, the allowance for credit losses, and the allocation of certain expenses by function.

Income Taxes - Income taxes are not provided for in the consolidated financial statements since CASA is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. CASA is not classified as a private foundation. Sonrisa and Summit Gardens are disregarded entities for federal and state income tax purposes.

Certain activities of CASA may result in unrelated business income. Those activities resulted in an immaterial amount of taxable income (and income tax expense) for the year ended December 31, 2025.

GAAP prescribes a recognition threshold and a measurement process for accounting for uncertain tax positions, and also provides guidance on various related matters such as interest, penalties, and required disclosures. Management believes CASA does not have any uncertain tax positions. CASA files informational returns in the U.S. federal jurisdiction and the State of Oregon. Generally, these returns are subject to examination by these tax authorities for a period of three years from the filing of the return. Interest or penalties assessed by taxing authorities, if any, would be included with general and administrative expenses. There are currently no tax examinations in process.

2. Summary of Significant Accounting Policies - Continued

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services. The Organization did not incur significant fundraising expenses during the year. Accordingly, no fundraising expense has been reported in the accompanying consolidated statement of activities.

The consolidated statement of functional expenses reports certain categories of expenses that are attributable to more than one program and supporting service function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation and occupancy which are allocated on a square footage basis, as well as salaries, payroll taxes, and employee benefits, which are allocated on the basis of estimates of time and effort.

Nonoperating Activities - Nonoperating activities consist primarily of capital grants, housing-related activities, and loan loss recoveries and expenses. These items are reported separately from operating activities in the consolidated statement of activities because they are not part of the Organization's ongoing core programmatic or supporting activities and are not considered indicative of recurring operating performance.

Reclassifications - Certain amounts in the 2024 comparative consolidated financial statements have been reclassified to conform to the 2025 presentation. These reclassifications had no effect on previously reported total assets, total liabilities, total net assets, change in net assets, or net cash flows.

Summarized Financial Information for 2024 - The consolidated 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 CASA's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

3. Notes Receivable - Net

Notes receivable relate to amounts loaned by the Organization to various project sponsors and consist of the following at December 31:

	2025	2024
Note receivable from Vida Lea Community Cooperative, secured by a trust deed, with annual principal and interest payments based on a 30 year amortization, with interest at 5 percent per annum and payments subject to available cash flow and a balloon payment due March 2034.	$ 500,791	$ 515,700
Note receivable from Horizon Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments based on a 30 year amortization and a balloon payment due May 2036.	83,196	85,372
Note receivable from Green Pastures Senior Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments based on a 30 year amortization and a balloon payment due November 2029.	297,005	313,190
Note receivable from West-Side Pines Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments based on 30 year amortization and a balloon payment due September 2033.	475,116	492,317
Carried forward	1,356,108	1,406,579

3. Notes Receivable - Net - Continued

	2025	2024
Brought forward	$ 1,356,108	$ 1,406,579
Note receivable from Bella Vista Estates Cooperative, secured by a trust deed, with interest at 4 percent per annum. Monthly principal and interest payments based on 30 year amortization and a balloon payment due February 2029.	367,944	381,616
Note receivable from an individual, secured by a manufactured home, with interest at 5 percent per annum. Monthly principal and interest payments of $126 due through December 2044.	18,564	19,132
Note receivable from an individual, secured by a manufactured home, currently bearing no interest. Principal is due December 2044 or earlier if the manufactured home is sold, transferred, leased, or the individual no longer occupies the home.	25,000	25,000
Note receivable from Umpqua Ranch Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments based on a 30 year amortization and a balloon payment due March 2031.	184,441	189,611
Note receivable from Dexter Oaks Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments based on a 20 year amortization and a balloon payment due October 2035.	107,224	115,511
Note receivable from Colorado Lake Cooperative, paid in full during 2025.	-	141,732
Note receivable from Colorado Lake Cooperative, paid in full during 2025.	-	137,957
Carried forward	2,059,281	2,417,138

3. Notes Receivable - Net - Continued

	2025	2024
Brought forward	$ 2,059,281	$ 2,417,138
Note receivable from Elk Meadow Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $2,067 are due through December 2038.	338,625	346,505
Note receivable from Deer River Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $1,342 are due through February 2039.	219,335	225,078
Note receivable from Turning Point Program, paid in full during February 2025.	-	675,000
Note receivable from Deer View Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $2,845 are due through August 2041.	492,579	501,906
Note receivable from Harbor Village Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $3,640 are due through November 2043.	654,424	665,175
Note receivable from Saunders Creek Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $3,811 are due through May 2040.	642,489	656,159
Note receivable from Hilltop Ranchito Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $537 are due through November 2040.	91,665	93,486
Note receivable from Mountain View Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $1,396 are due through May 2040.	234,012	239,079
Carried forward	4,732,410	5,819,526

3. Notes Receivable - Net - Continued

	2025	2024
Brought forward	$ 4,732,410	$ 5,819,526
Note receivable from Two Rivers Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $2,013 are due through June 2040.	340,034	347,220
Note receivable from Rosewood Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $3,699 are due through March 2040.	621,090	634,473
Note receivable from Rimrock Court Cooperative, paid in full during 2025.	-	1,285,000
Note receivable from Birch Tree Village Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $1,194 are due through August 2043.	212,567	216,603
Note receivable from Family Redwood Park Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly interest only payments are currently due. A balloon payment of principal and and accrued interest is due February 2027.	2,486,199	2,486,199
Note receivable from Riviera Mobile Park Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly interest only payments are currently due. A balloon payment of principal and and accrued interest is due November 2027.	1,550,000	1,550,000
Note receivable from Surfside Village Co-op, Nye Beach, paid in full during 2025.	-	157,992
Note receivable from Saunders Creek Homeowners Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $1,320 are due through October 2044.	192,019	198,217
Carried forward	10,134,319	12,695,230

3. Notes Receivable - Net - Continued

	2025	2024
Brought forward	$ 10,134,319	$ 12,695,230
Note receivable from Rimrock Court Cooperative, secured by a trust deed, with interest at 5 percent per annum. Monthly principal and interest payments of $1,039 are due through April 2055.	157,365	-
Note receivable from Liberty Village Cooperative, $300,000 available, secured by a trust deed, with interest at 5 percent per annum. Interest only payments are due through June 2026.	252,799	-
	10,544,483	12,695,230
Less allowance for potential losses	(402,986)	(730,540)
	$ 10,141,497	$ 11,964,690

Allowance for credit losses

Activity in the allowance for credit losses on notes receivable for the years ended December 31, was as follows:

	2025	2024
Balance, beginning of year	$ 730,540	$ 351,566
Provision for (recovery of) credit losses	(327,554)	378,974
	$ 402,986	$ 730,540

The Organization recorded no charge-offs or recoveries during either year. The recovery of credit losses in 2025 primarily reflects the decrease in the outstanding notes receivable balance and a shift in portfolio mix, including the payoff of several loans during the year.

3. Notes Receivable - Net - Continued

Credit quality indicators and nonaccrual status

The Organization monitors credit quality based on the risk characteristics of each loan pool. The amortized cost basis, related allowance, and nonaccrual balances by loan pool at December 31, 2025, were as follows:

Pool	Principal	Loss Rate	Allowance	Nonaccrual
Permanent loans	$ 6,211,922	3%	$ 186,358	$ -
Other loans	4,332,561	5%	216,628	-
Total	$ 10,544,483		$ 402,986	$ -

Permanent loans are fully amortizing loans secured by trust deeds on stabilized cooperative communities. Other loans include interest-only loans, loans with near-term balloon maturities, predevelopment and construction loans, and loans to individual borrowers, which carry a higher risk profile.

At December 31, 2025, all notes receivable were current and performing in accordance with their contractual terms. No notes were past due, on nonaccrual status, or considered impaired, and no notes met the criteria for individual evaluation.

4. Property and Equipment - Net

Property and equipment by entity consists of the following at December 31:

2025	CASA	Summit Gardens	Sonrisa	Total
Land	$ -	$ 575,000	$ 6,300,000	$ 6,875,000
Building and building improvements	1,176,791	10,855,063	8,073,958	20,105,812
Furniture	108,236	-	-	108,236
	1,285,027	11,430,063	14,373,958	27,089,048
Less accumulated depreciation	(529,178)	(227,803)	(230,820)	(987,801)
	$ 755,849	$ 11,202,260	$ 14,143,138	$ 26,101,247
2024				
Building and building improvements	$ 1,176,791	$ -	$ -	$ 1,176,791
Furniture	108,236	-	-	108,236
Projects in process	-	10,749,268	21,090,337	31,839,605
	1,285,027	10,749,268	21,090,337	33,124,632
Less accumulated depreciation	(487,810)	-	-	(487,810)
	$ 797,217	$ 10,749,268	$ 21,090,337	$ 32,636,822

CASA's wholly owned subsidiaries, Sonrisa, LLC and Summit Gardens, LLC, were formed to acquire, develop, and operate affordable housing properties. Project costs that were clearly associated with the acquisition, development, and construction of the housing projects were capitalized as projects in process prior to being placed in service. Upon completion, such costs were reclassified to land and buildings and improvements and depreciated over their estimated useful lives.

At December 31, 2024, the Organization had capitalized project costs related to housing properties that were not yet placed in service. During 2025, the remaining projects in process were substantially completed and placed in service and reclassified to land and buildings and improvements. As a result, there were no projects in process at December 31, 2025.

5. Individual Development Account Liability

In 2001, the Organization established the IDA program. The program, funded by non-federal grants and contributions, provides matching funds and financial literacy training to low-income participants and aids participants in acquiring assets such as housing, micro business, and education. In addition, the Organization receives funding to be passed through to other organizations to implement training and provide programs for IDA participants.

Pass-through contributions received under the IDA program are recorded as agency transactions and included as a liability.

During the year ended December 31, 2025, the Organization disbursed pass-through funds to IDA participants of approximately $3,665,000, which are not reported in the Organization's consolidated financial statements. As of December 31, 2025, unexpended matching funds totaled $2,255,879.

6. Refundable Advances

The Organization has been awarded grants that contain both a measurable performance barrier and a right of return. Revenue from these grants is not recognized until the conditions have been met; funds received in advance of meeting the conditions are recorded as refundable advances. Management believes it is likely the Organization will meet the conditions and recognize the remaining award amounts in future periods.

The Organization has been awarded grants from Neighborhood Partnerships (NP) for the FEOP that contain measurable performance barriers and a right of return. As of December 31, 2025, the remaining unearned award balance is $7,051,131, of which $2,193,630 has been advanced and is included in refundable advances. The remaining $4,857,501 represents conditional promises to give that have not been recognized in the consolidated financial statements and will be recognized as the related conditions are met.

Summit Gardens, LLC received agriculture workforce housing tax credits from the Oregon Housing and Community Services Department (OHCS) and sold the credits under an agreement with U.S. Bank for proceeds of $2,624,000. The proceeds were received in December 2024 and were initially recorded as refundable advances. During 2025, the conditions under the agreement were met and the full amount was recognized as grant revenue.

CASA received $800,000 from the U.S. Treasury related to a conditional grant arrangement. During 2025, $720,000 was recognized as grant revenue as the related conditions were met, and the remaining $80,000 is included in refundable advances at December 31, 2025.

7. Notes Payable - Net

	2025	2024
Note payable to Wells Fargo Bank, paid in full during 2025.	$ -	$ 375,000
Note payable to Banner Bank, secured by deed of trust on property owned by CASA, bearing interest at 3.51 percent per annum, and due December 2030. Monthly principal and interest payments of $3,464 are due through November 2030, and a balloon payment is due December 2030.	587,463	609,246
Note payable to Umpqua Bank, unsecured, interest only payments due quarterly at 2 percent per annum, due June 2027.	500,000	500,000
Note payable to Sisters of the Holy Names of Jesus and Mary U.S. - Ontario Province Corporation, unsecured, interest only payments due quarterly at 2 percent per annum, due June 2030.	250,000	250,000
Note payable to Common Spirit Health, paid in full during 2025.	-	1,000,000
Note payable to Oregon Community Foundation, unsecured, interest only payments due quarterly at 3 percent per annum, due July 2028.	2,000,000	2,000,000
Note payable to Oregon Community Foundation, unsecured, interest only payments due quarterly at 3 percent per annum, due March 2029.	1,000,000	1,000,000
Note payable to OHCS, unsecured, with all unpaid principal and interest due September 2036. Interest accrued at .75 percent per annum.	4,500,000	4,500,000
Carried Forward	8,837,463	10,234,246

7. Notes Payable - Net - Continued

	2025	2024
Brought forward	$ 8,837,463	$ 10,234,246
Note payable to US Bank, unsecured, interest only payments due quarterly at 3.7 percent per annum, due December 2027. The maturity date can be extended for one year, up to three times.	1,000,000	1,000,000
Note payable to OHCS, unsecured, with all unpaid principal and interest due October 2037. Interest accrued at .75 percent per annum.	2,100,000	2,100,000
Note payable to OHCS, secured by property owned by Sonrisa, zero percent interest, due the earlier of June 30, 2026, or the date Sonrisa completes all preconditions for permanent financing. Upon repayment of $4,825,336, the remaining $2,674,664 will be forgiven by OHCS.	7,500,000	7,500,000
Note payable to Network for Oregon Affordable Housing, secured by property owned by Summit Gardens, bearing interest at 2.21 percent per annum, and due November 2045.	1,497,059	-
Note payable to the City of Medford, secured by a deed of trust on property owned by Summit Gardens, bearing no stated interest and due upon transfer, refinancing, or loss of affordable housing status, and terminating 60 years from initial occupancy in 2025.	122,310	-
	21,056,832	20,834,246
Less unamortized debt issuance costs	(5,524)	(6,721)
	$ 21,051,308	$ 20,827,525

7. Notes Payable - Net - Continued

Future principal maturities on notes payable (excluding unamortized debt issuance costs) are as follows at December 31, 2025:

Years Ending December 31,	Amount
2026	$ 7,556,825
2027	1,558,375
2028	2,059,970
2029	1,061,611
2030	787,399
Thereafter	8,032,652
	$ 21,056,832

For the year ended December 31, 2025, interest expense on notes payable totaled $227,008. Interest expense on the note payable to Banner Bank is included with occupancy expenses on the accompanying consolidated statement of functional expenses.

Notes payable to Umpqua Bank, Oregon Community Foundation, and Banner Bank include certain covenants, which the Organization must comply with. At December 31, 2025, management believes the Organization was in compliance with the covenants.

8. Retirement Plan

The Organization has a 401(k) retirement plan covering substantially all employees who meet certain eligibility requirements. In addition to employee elective deferrals, the Organization may make discretionary and/or matching contributions.

For the year ended December 31, 2025, retirement plan expense totaled $152,477.

9. 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 the Organization if so determined in the future. It is management's belief that no material amounts received, or receivable will be required to be returned in the future that have not already been provided for.

10. Financial Instruments with Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, restricted cash, development fees receivable, and notes receivable.

The Organization maintains its U.S.-based cash and cash equivalents (including restricted cash) with commercial financial institutions. Balances at each institution may, at times, exceed the Federal Deposit Insurance Corporation (FDIC) insured limit of $250,000 per depositor per institution. To manage this risk, the Organization participates in a deposit sweep program with two financial institutions under which cash is allocated among multiple FDIC-member banks so that balances remain within the insured limit at each bank. At December 31, 2025, approximately $3,100,000 of the Organization's total cash balances was uninsured. The Organization has not experienced any losses on these balances through the date the consolidated financial statements were available to be issued.

As part of funding agreements with NeighborWorks America, the Organization must ensure that funds advanced by NeighborWorks America are fully insured either by FDIC insurance, adequate collateral, or government securities. The Organization was in compliance with this requirement during the year ended December 31, 2025.

11. Net Assets

Certain net assets without donor restrictions have been designated by the Board of Directors for specific purposes. Designated net assets without donor restrictions consist of the following at December 31:

	2025	2024
CDFI loan fund	$ 6,677,618	$ 6,677,618
Operating reserve	2,000,000	2,000,000
Rogue Valley Relief Fund	250,000	250,000
	$ 8,927,618	$ 8,927,618

11. Net Assets - Continued

Net assets with donor restrictions are available for the following purposes at December 31:

	2025	2024
Grants from the OHCS for the following projects:		
Summit Gardens, LLC	$ 7,521,945	$ 7,077,501
Sonrisa, LLC	5,590,063	12,134,813
	13,112,008	19,212,314
For use in a future period	100,000	-
	$ 13,212,008	$ 19,212,314

The grants from OHCS stipulate that the properties must be rented, or available for rent, to households that meet certain income levels for a period of 60 years.

During the year ended December 31, 2025, Sonrisa, LLC transferred ownership of manufactured homes to eligible homeowners in furtherance of its housing assistance objectives. The total carrying value of homes transferred during 2025 was $6,943,704, which was recognized as program expense in the accompanying consolidated statement of activities. The homes were acquired using funds received from OHCS that were restricted for this purpose; as the programmatic conditions were satisfied during 2025, the related amounts were released from restriction and reclassified to net assets without donor restrictions.

Of the homes transferred, 43 were transferred subject to forgivable promissory notes with an aggregate principal balance of $2,679,732. The notes are secured by the related homes, bear no interest, and require no scheduled payments. Each note is forgiven if the homeowner continues to occupy the home as their primary residence for five years from the note date. If the homeowner sells, transfers, or otherwise conveys their interest in the home before the end of the five-year period, the outstanding principal becomes immediately due and payable. The notes are not recognized as notes receivable in the consolidated financial statements because Sonrisa, LLC expects the notes to be forgiven as homeowners satisfy the occupancy requirement.

12. Liquidity and Availability

The Organization's financial assets available for general expenditure consist of the following at December 31:

	2025	2024
Cash and cash equivalents	$ 12,482,742	$ 9,701,215
Grants receivable	161,750	127,598
Accounts receivable	58,516	46,772
Advances to project sponsors	300,000	-
Accrued interest receivable	235,871	481,894
Development fees receivable	780,167	930,242
Notes receivable due within one year	252,799	2,117,992
Total financial assets at year end	14,271,845	13,405,713
Less:		
Amounts unavailable for general expenditures within one year:		
Board designated net assets	(8,927,618)	(8,927,618)
Total financial assets available to meet general expenditures over the next twelve months	$ 5,344,227	$ 4,478,095

The Organization maintains a policy of structuring its financial assets to be available as general expenditures, liabilities, and other obligations as they come due.

Additionally, Board designated net assets is a component of net assets without donor restrictions. Although management intends to use this fund in accordance with the provisions outlined by the Board of Directors, amounts could be made available for current operations, if approved by the Board.

13. Subsequent Events

Management has evaluated subsequent events through June 24, 2026, the date the consolidated financial statements were available for issue.

CASA of OREGON

Supplementary
Financial Information

CASA of OREGON

Consolidating Schedule of Financial Position

December 31, 2025

ASSETS	CASA of Oregon	Summit Gardens, LLC	Sonrisa, LLC	Subtotal	Eliminations	Consolidated Total
Cash and cash equivalents	$ 11,658,669	$ 149,908	$ 674,165	$ 12,482,742	$ -	$ 12,482,742
Grants receivable	161,750	-	-	161,750	-	161,750
Accounts receivable	53,432	5,084	-	58,516	-	58,516
Advances to project sponsors	300,000	-	-	300,000	-	300,000
Intercompany receivable	388,886	-	-	388,886	(388,886)	-
Accrued interest receivable	235,871	-	-	235,871	-	235,871
Prepaid expenses and other assets	53,825	33,921	-	87,746	-	87,746
Restricted cash	2,255,879	191,639	2,535	2,450,053	-	2,450,053
Development fees receivable - net	1,737,567	-	-	1,737,567	(957,400)	780,167
Notes receivable - net	11,043,997	-	-	11,043,997	(902,500)	10,141,497
Investment in subsidiaries	16,978,042	-	-	16,978,042	(16,978,042)	-
Property and equipment - net	755,849	12,072,205	15,301,984	28,130,038	(2,028,791)	26,101,247
Total assets	**$ 45,623,767**	**$ 12,452,757**	**$ 15,978,684**	**$ 74,055,208**	**$ (21,255,619)**	**$ 52,799,589**

CASA of OREGON

Consolidating Schedule of Financial Position - Continued

December 31, 2025

LIABILITIES AND NET ASSETS	CASA of Oregon	Summit Gardens, LLC	Sonrisa, LLC	Subtotal	Eliminations	Consolidated Total
Liabilities:						
Accounts payable and accrued expenses	$ 406,950	$ 35,209	$ 959,935	$ 1,402,094	$ (957,400)	$ 444,694
Individual development account liability	2,255,879	-	-	2,255,879	-	2,255,879
Refundable advances	2,273,630	-	-	2,273,630	-	2,273,630
Intercompany payable	-	358,285	30,601	388,886	(388,886)	-
Notes payable - net	11,931,939	1,619,369	8,450,000	22,001,308	(950,000)	21,051,308
Total liabilities	**16,868,398**	**2,012,863**	**9,440,536**	**28,321,797**	**(2,296,286)**	**26,025,511**
Net assets:						
Without donor restrictions	28,655,369	2,917,949	948,085	32,521,403	(18,959,333)	13,562,070
With donor restrictions	100,000	7,521,945	5,590,063	13,212,008	-	13,212,008
Total net assets	**28,755,369**	**10,439,894**	**6,538,148**	**45,733,411**	**(18,959,333)**	**26,774,078**
Total liabilities and net assets	**$ 45,623,767**	**$ 12,452,757**	**$ 15,978,684**	**$ 74,055,208**	**$ (21,255,619)**	**$ 52,799,589**

CASA of OREGON

Consolidating Schedule of Activities

Year Ended December 31, 2025

	CASA of Oregon	Summit Gardens, LLC	Sonrisa, LLC	Subtotal	Eliminations	Consolidated Total
Revenue and other support:						
Contributions and grants	$ 2,914,344	$ -	$ -	$ 2,914,344	$ -	$ 2,914,344
Development fees	989,390	-	-	989,390	(632,165)	357,225
Technical assistance fees	345,190	-	-	345,190	-	345,190
Interest income	1,388,339	-	-	1,388,339	(87,757)	1,300,582
Loan fees	50,424	-	-	50,424	(5,931)	44,493
Conference income	208,614	-	-	208,614	-	208,614
Other income	123,473	-	-	123,473	-	123,473
Total revenue and other support	**6,019,774**	**-**	**-**	**6,019,774**	**(725,853)**	**5,293,921**
Expenses:						
Program services	4,183,357	-	-	4,183,357	-	4,183,357
General and administrative	1,143,295	-	-	1,143,295	-	1,143,295
	5,326,652	**-**	**-**	**5,326,652**	**-**	**5,326,652**
Change in net assets from operations carried forward	**693,122**	**-**	**-**	**693,122**	**(725,853)**	**(32,731)**

CASA of OREGON

Consolidating Schedule of Activities - Continued

Year Ended December 31, 2025

	CASA of Oregon	Summit Gardens, LLC	Sonrisa, LLC	Subtotal	Eliminations	Consolidated Total
Change in net assets from operations brought forward	**$ 693,122**	**$ -**	**$ -**	**$ 693,122**	**$ (725,853)**	**$ (32,731)**
Nonoperating activities:						
Housing activities:						
Rental income	-	254,709	445,849	700,558	-	700,558
Operating expenses	-	(218,628)	(231,636)	(450,264)	-	(450,264)
Depreciation	-	(227,804)	(230,820)	(458,624)	-	(458,624)
Transfers to qualified homeowners	-	-	(6,943,704)	(6,943,704)	-	(6,943,704)
Capital grants	-	3,557,063	839,179	4,396,242	-	4,396,242
	-	3,365,340	(6,121,132)	(2,755,792)	-	(2,755,792)
Other nonoperating activities:						
Share in net loss of subsidiaries	(2,755,792)	-	-	(2,755,792)	2,755,792	-
Loan loss recovery	377,980	-	-	377,980	47,500	425,480
Nonoperating activities - net	**(2,377,812)**	**3,365,340**	**(6,121,132)**	**(5,133,604)**	**2,803,292**	**(2,330,312)**
Change in net assets	**(1,684,690)**	**3,365,340**	**(6,121,132)**	**(4,440,482)**	**2,077,439**	**(2,363,043)**
Net assets, beginning of year	30,440,059	7,074,554	12,659,280	50,173,893	(21,036,772)	29,137,121
Net assets, end of year	**$ 28,755,369**	**$ 10,439,894**	**$ 6,538,148**	**$ 45,733,411**	**$ (18,959,333)**	**$ 26,774,078**