



April 2025 Meeting

BOARD OF DIRECTORS

Thursday, April 24, 2025

Addendum A

Contents:

1) CAPO Legislative Update 1

2) Oregon Head Start Legislative Update..... 3

3) Worker’s Compensation Renewal..... 27

4) CAPO Timeline 1964 - 2013..... 35

5) Financial Statements and Independent Auditor’s Report..... 36

6) HUD Sample CoC Grant Agreement 64

COMMUNITY ACTION PROMISE

Community Action changes people’s lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

Helping People Changing Lives

CAPO Legislative Update

April 21, 2025

It was quiet in the hearing rooms and hallways of the Capitol this past week, following the first major deadline of the Oregon Legislative Session. With this milestone passed, more time is now being spent on the floor debating measures. The House of Representatives has seen particularly spirited activity, as Republicans employ procedural tactics—such as requiring select bills to be read in full—to stall progress. They are also pulling certain bills, like tax relief proposals, to the floor for discussion as part of a political positioning strategy. While these efforts have been blocked by House Democratic leadership, some members were strategically allowed to support the motions, breaking ranks procedurally. With over 3,500 bills filed this year—a 25-year high—new bipartisan proposals emerged last week aiming to rein in the volume of legislation, including a measure to limit members to 25 bills during odd-numbered years.

PRIORITY ISSUES

HB 3034: Relating to Emergency Housing Account.

Summary: Modifies the role of the Oregon Housing Stability Council in designing policy for Emergency Housing Account programs.

Sponsor/s: At the request of Governor Kotek for the Housing and Community Services Department

Status: Senate Housing and Development, Work Session

Highlights:

- There was no discussion, and this legislation moved to the floor with a do pass recommendation, with Sen. Nash opposing.
- There was no fiscal or revenue impact statement or filled with the bill.

HB 5011: Relating to the financial administration of the Housing and Community Services Department.

Summary: Appropriates moneys from the General Fund to the Housing and Community Services Department for biennial expenses.

Sponsor/s: At the request of Oregon Department of Administrative Services

Status: Subcommittee on Transportation & Economic Development, Informational Hearing

Highlights:

- OHCS presented on Shelter and Rehousing Investments - [Agency Presentation](#)

- The focus was on Policy Option Packages from the Housing Stabilization Department - POP 501: Maintaining Shelter Operations, POP 502: Sustaining Rehousing Unsheltered Households, POP 503: Sustaining Long Term Rental Assistance
- Members of the committee questioned how past investments are successfully moving people out of homelessness and where we are seeing the best, most cost-effective outcomes. There is an interest in the committee to see OHCS prioritize where efforts will be best spent to make progress in efforts to prevent homelessness.

Bill Tracking

For your review, enclosed are that are currently scheduled for a public hearing or work session. If you have any questions or see additional legislation that should be monitored, please contact Greg Peden, Paul Rainey, or Mark Cruz.



Oregon Legislative Update

April 17, 2025

I wanted to send out a quick update, as we have several important updates, reminders and upcoming events as we are now halfway done with the 2025 legislative session.

Federal Issues

All, it has been a whirlwind since the shutdown of the Region 10 Head Start Office. We expect the uncertainty to continue, and will hope for the best. I wanted to just note the following items.

- 1.) Watch for news and updates from Nancy. This is critical, and likely will include calls-to-action on contacting members of Congress to encourage they re-open federal regional offices, and maintain funding for Head Start.
- 2.) **Please fill out the survey that DELC sent out.** The Oregon Head Start Association has been in frequent conversations with DELC as funding delays or concerns have begun to play out. This information will help us advocate for you, and work earlier to get ahead of any funding problems. Take this [3-question survey](#).
- 3.) There is a tremendous amount of interest at the state level around what is going on with Head Start at the federal level. State legislators, from both parties, have been very interested and what to do what they can to help. Please keep that in mind that if you run into challenges, they can also help raise issues with the congressional delegation. We have seen Representative Pam Marsh and Representative Emily McIntire work with the federal delegation and track actions in southern Oregon very closely and were a huge help behind the scenes.

Joint Ways and Means Budget Roadshows

Legislators have held budget hearings in communities across the state. They are wrapping up the roadshow and end with a final hearing in Klamath Falls. The link below takes you to the website where you can register to testify and see the specific times, dates, and locations.

[Legislators to Hear Statewide Budget Priorities at Community Budget Hearings](#)

Opening of the Second Round of the Child Care Infrastructure Fund Announced

The second round of the Child Care Infrastructure Fund will be opening March 26, 2025! This round will consist of \$15,000,000 in grant funding for infrastructure projects that further the wellbeing of children and families in Oregon.

Eligible Project Types:

- Minor Renovations/Repairs (\$20,000 - \$100,000)
- New Construction or Major Renovation (\$100,001 - \$2,000,000)
- Real Property Acquisition (\$20,000 - \$2,000,000)

Applications for Round Two must be submitted by 4:59pm on Wednesday, April 30th, 2025.

[Business Oregon : Child Care Infrastructure Program : Child Care Infrastructure Program : State of Oregon](#)

Oregon Legislative Update

There is so much going on at the federal level and with the rollout of the new CCIF funding. We are also halfway done with the 2025 legislative session. Legislators have 77 days of the 160-day session remaining. This becomes our crunch time as we advocate for funding and our top priorities. Here is a quick rundown of the policy bills that are still alive and moving.

First Chamber Deadline

Legislators had to post for a work session all bills that are moving out of the first chamber. Here is a quick rundown of the priority bills that the Oregon Head Start Association is interested in.

HB 2682: Directs the Department of Education to establish an advisory committee to study and develop recommendations to modernize the adequate service levels for early intervention and early childhood special education in this state. **(Senate Committee on Education – Public Hearing on 4/16/25)**

HB 3011: Establishes the Early Childhood Education Workforce Development Fund and appropriates moneys in the fund to the Higher Education Coordinating Commission to provide funding to community colleges and public universities in this state that offer early childhood education degrees and certificates. This bill potentially falls into the potential new program or new spending category – and we are hearing the initial ask for \$20 million will be reduced down to \$10 million due to budget concerns. **(Passed out of Committee)**

and sent to the Joint Ways and Means Committee – Funding Amount Cut to \$5 million)

SB 953: Establishes the Task Force on Transitions into Kindergarten. Chair Gelser has indicated that even if this doesn't pass there will be a work group. The focus is children with disabilities, transitioning from pre-school or into kindergarten. **(In the Joint Ways and Means Committee)**

SB 1167: Appropriates moneys from the General Fund to DELC for distribution to seven entities to support the development of successful children in this state. This concept would fund Baby Promise in eastern Oregon. Expansion of Baby Promise is limited to the eastern Oregon region. Spending varies by region, and is focused on helping families in the first 1,000 days of a child's life. **(In the Joint Ways and Means Committee)**

HB 2514: Relating to education service district indebtedness. Permits an education service district to contract bonded indebtedness for capital costs in excess of limits applicable to component school districts. This bill will be tracked in the Senate as this could potentially allow an ESD to fund a Head Start project or be a part of an early learning center. **(Senate Committee on Education – Public Hearing on 4/16/25)**

HB 2593: Directs DELC to study the impact of the ERDC waitlist on student and working parents and submit a report to the Legislative Assembly by September 15, 2026. Requires the study to:

- Develop a proposal to change the name of the program to the Oregon Child Care Affordability Program.
- Identify strategies to expand outreach effort to certain populations to increase representation of student and working parents in the program caseload.
- Determine the number of families whose participation in ERDC is based on each eligibility criteria, and determine the percentage that each eligibility criteria represents in the ERDC caseload.
- Determine the number of families in the program whose children are in contracted slots.

(In the Joint Ways and Means Committee)

HB 2811: Establishes the Imagination Library of Oregon Program to provide a free book each month to eligible children, encourage children to develop a love of reading and learning and improve third-grade reading proficiency and high school graduation rates. This is a priority of the Governor, so we expect this to advance. **(In the Joint Ways and Means Committee)**

HB 2814: Authorizes the Department of Early Learning and Care to waive certain requirements for certified child care facilities upon good cause shown and if the resulting circumstances protect the welfare of the children and the consumer interests of the parents of the children. **(Senate Early Childhood and Behavioral Health Care Committee)**

HB 3008: Appropriates moneys to fund child care workforce investments. This would be a bonus payment for early childhood workers. The amount was reduced from \$9 million to \$6.5 million. **(In the Joint Ways and Means Committee)**

HB 3040: This measure allows the use of grants for the purchasing of pre-k through grade five curriculum and includes professional development for instructional assistants and other staff for early elementary grades. It also modifies certain reporting requirements. The amendment allows the Oregon Department of Education (ODE) to require a school district to adopt specified instructional materials or participate in training if the district does not meet the goals in its early literacy success plan. The amendment establishes a program to support school districts, schools, and educators in effectively using early literacy research-aligned textbooks and material. It requires ODE to create and submit a report on the program to the Governor and the Legislative Assembly by February 1 of each year, and allows ODE to use moneys in the Statewide Education Initiatives Account to fund the program. **(In the Joint Ways and Means Committee)**

HB 3201: Directs the Department of Education to implement policies and procedures that increase access to healthy and culturally-relevant food for children in child care. **(In the Joint Ways and Means Committee)**

HB 3560: Legislation allows child care facilities to be located in areas zoned for 17 dwelling used per net residential acre within the Metro urban growth boundary, or 12 dwelling units per net residential acre within an urban growth boundary outside of the metro. It prohibits local governments from adding additional conditions of approval for child care centers co-located with an institutional use that is allowed under the measure. It changes the definition of child care center within the section, and changes references to farm use to exclusive farm use, forest use, or mixed farm and forest use. **(House Floor – Awaiting Vote)**

Oregon Head Start Bill Tracking

Here is the full list of bills we that were introduced in 2025 that we are tracking on behalf of the Oregon Head Start Association.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2682	Not Reviewed	1	03/06/25 - Referred to Education. 03/06/25 - First reading. Referred to President's desk. 03/04/25 - Third reading. Carried by Neron. Passed. Ayes, 55; Nays, 2--Boice, Yunker; Excused, 3--Lively, Nguyen H, Wallan.	

Relating to services for young children with special needs.

Directs the Department of Education to establish an advisory committee to study and develop recommendations to modernize the adequate service levels for early intervention and early childhood special education in this state.

HB 3011	Not Reviewed	1	04/08/25 - Work Session held. 02/11/25 - Public Hearing held. 01/17/25 - Referred to Higher Education and Workforce Development with subsequent referral to Ways and Means.	
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Relating to the Early Childhood Education Workforce Development Fund; declaring an emergency.

Establishes the Early Childhood Education Workforce Development Fund and appropriates moneys in the fund to the Higher Education Coordinating Commission to provide funding to community colleges and public universities in this state that offer early childhood education degrees and certificates.

HB 3733	Support	1	02/27/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means. 02/25/25 - First reading. Referred to Speaker's desk.	
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Relating to state financial administration; prescribing an effective date.

Appropriates moneys from the General Fund to the Oregon Department of Administrative Services for distribution to the Clackamas County Children's Commission for a Head Start facility.

3/24/2025 - Alicia Givens - Dead

HB 5006	Not Reviewed	1	04/25/25 - Public Hearing scheduled. 04/16/25 - Public Hearing scheduled. 04/11/25 - Public Hearing scheduled.	4/11/2025 5:00:00 PM
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Relating to state financial administration; declaring an emergency.

Appropriates moneys from the General Fund to the Emergency Board for allocations during the biennium.

HB 5011	Not Reviewed	1	04/16/25 - Informational Meeting scheduled. 04/08/25 - Informational Meeting held. 03/27/25 - Public Hearing held.	4/16/2025 3:00:00 PM
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Relating to the financial administration of the Housing and Community Services Department; declaring an emergency.

Appropriates moneys from the General Fund to the Housing and Community Services Department for biennial expenses.

HB 5024	Not Reviewed	1	04/15/25 - Informational Meeting scheduled. 04/07/25 - Informational Meeting held. 03/18/25 - Public Hearing held.	4/15/2025 3:00:00 PM
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Relating to the financial administration of the Oregon Business Development Department; declaring an emergency.

Appropriates moneys from the General Fund to the Oregon Business Development Department for certain biennial expenses.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 953	Not Reviewed	1	03/20/25 - Referred to Ways and Means by prior reference. 03/20/25 - Recommendation: Do pass and be referred to Ways and Means by prior reference. 03/17/25 - Work Session held.	

Relating to transitions to kindergarten.

Establishes the Task Force on Transitions into Kindergarten.

SB 1167	Not Reviewed	1	04/07/25 - Referred to Ways and Means by order of the President. 04/07/25 - Recommendation: Do pass with amendments and be referred to Ways and Means. (Printed A-Eng.) 04/01/25 - Work Session held.	
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Relating to funding to develop successful children; declaring an emergency.

Appropriates moneys from the General Fund to the Department of Early Learning and Care for distribution to seven entities to support the development of successful children in this state.

SB 5505	Not Reviewed	1	01/18/25 - Assigned to Subcommittee On Capital Construction. 01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to state financial administration; declaring an emergency.

Establishes amounts authorized for issuance of general obligation bonds, revenue bonds, certificates of participation and other financing agreements for the biennium.

SB 5506	Not Reviewed	1	01/18/25 - Assigned to Subcommittee On Capital Construction. 01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to state financial administration; declaring an emergency.

Limits for the six-year period beginning July 1, 2025, payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by various state agencies for capital construction.

SB 5514	Not Reviewed	1	03/06/25 - Public Hearing held. 03/05/25 - Informational Meeting held. 03/04/25 - Informational Meeting held.	
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Relating to the financial administration of the Department of Early Learning and Care; declaring an emergency.

Appropriates moneys from the General Fund to the Department of Early Learning and Care for certain biennial expenses.

SB 5530	Not Reviewed	1	01/18/25 - Assigned to Subcommittee On Capital Construction. 01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to state financial administration; declaring an emergency.

Maintains and reserves lottery revenues available to benefit public purposes during the biennium beginning July 1, 2025, in the Administrative Services Economic Development Fund.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 5531	Not Reviewed	1	01/18/25 - Assigned to Subcommittee On Capital Construction. 01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	

Relating to lottery bonds; declaring an emergency.

Modifies the amount and purposes of lottery bonds authorized to be issued for specified state agencies.

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2287	Not Reviewed	2	01/17/25 - Referred to Economic Development, Small Business, and Trade. 01/13/25 - First reading. Referred to Speaker's desk.	

Relating to child care.

Requires the Department of Early Learning and Care to study child care.

3/24/2025 - Alicia Givens - Dead

HB 2450	Not Reviewed	2	01/17/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to child care impact statements.

Directs the Department of Early Learning and Care, upon request of one member of the Legislative Assembly from each major political party, to prepare a child care impact statement for proposed legislation or a state measure.

3/24/2025 - Alicia Givens - Dead

HB 2514	Not Reviewed	2	02/25/25 - Referred to Education. 02/25/25 - First reading. Referred to President's desk. 02/20/25 - Third reading. Carried by Wright. Passed. Ayes, 54; Nays, 3--Reschke, Skarlatos, Wallan; Excused, 3--Cate, Nguyen H, Valderrama.	
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Relating to education service district indebtedness.

Permits an education service district to contract bonded indebtedness for capital costs in excess of limits applicable to component school districts.

HB 2593	Support	2	04/08/25 - Work Session held. 03/25/25 - Public Hearing held. 01/17/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means.	
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Relating to child care.

Requires the Department of Early Learning and Care to study the impact on student parents and working parents of the waitlist to participate in the Employment Related Day Care subsidy program.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2811	Not Reviewed	2	02/12/25 - Referred to Ways and Means by prior reference. 02/12/25 - Recommendation: Do pass and be referred to Ways and Means by prior reference. 02/11/25 - Work Session held.	
<p>Relating to encouragement of reading in young children; declaring an emergency.</p> <p>Establishes the Imagination Library of Oregon Program to provide a free book each month to eligible children, encourage children to develop a love of reading and learning and improve third-grade reading proficiency and high school graduation rates.</p>				
HB 2814	Not Reviewed	2	04/03/25 - Referred to Early Childhood and Behavioral Health. 04/03/25 - First reading. Referred to President's desk. 04/02/25 - Third reading. Carried by Walters. Passed. Ayes, 52; Excused, 7--Cate, Elmer, Evans, Hartman, Nguyen D, Nguyen H, Valderrama; Excused for Business of the House, 1--Wallan.	
<p>Relating to licensing of child care facilities; declaring an emergency.</p> <p>Authorizes the Department of Early Learning and Care to waive certain requirements for certified child care facilities upon good cause shown and if the resulting circumstances protect the welfare of the children and the consumer interests of the parents of the children.</p>				
HB 3008	Not Reviewed	2	04/08/25 - Work Session held. 02/11/25 - Public Hearing held. 01/17/25 - Referred to Higher Education and Workforce Development with subsequent referral to Ways and Means.	
<p>Relating to investments in the child care workforce.</p> <p>Appropriates moneys to fund child care workforce investments.</p>				
HB 3040	Not Reviewed	2	04/09/25 - Work Session held. 03/19/25 - Public Hearing held. 01/17/25 - Referred to Education.	
<p>Relating to early literacy.</p> <p>Requires the Department of Education to study methods for improving early literacy outcomes.</p>				
HB 3061	Not Reviewed	2	01/17/25 - Referred to Judiciary with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to consideration of criminal convictions in school settings.</p> <p>Requires the Teacher Standards and Practices Commission to study opportunities to modernize the background check process and criminal history standards that apply to people seeking employment in public schools.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 3162	Not Reviewed	2	01/17/25 - Referred to Education with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to financial support for child care; declaring an emergency.</p> <p>Appropriates moneys from the General Fund to the Department of Education for distribution to schools for the purpose of providing child care before and after school hours.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3195	Not Reviewed	2	04/17/25 - Public Hearing Scheduled. 03/03/25 - Referred to Early Childhood and Behavioral Health. 02/27/25 - First reading. Referred to President's desk.	4/17/2025 1:00:00 PM
<p>Relating to children's advocacy centers; declaring an emergency.</p> <p>Modifies eligibility requirements for distributions from the Children's Advocacy Center One-Time Grant Fund.</p>				
HB 3200	Not Reviewed	2	04/09/25 - Work Session held. 02/12/25 - Public Hearing held. 01/17/25 - Referred to Education with subsequent referral to Ways and Means.	
<p>Relating to education; declaring an emergency.</p> <p>Requires the Department of Education to allocate a specified amount from the Fund for Student Success to the scholarship program for diverse teacher candidates in the biennium beginning July 1, 2025.</p>				
HB 3201	Not Reviewed	2	04/08/25 - Work Session held. 03/04/25 - Public Hearing held. 02/10/25 - Referred to Early Childhood and Human Services by order of Speaker and then Ways and Means by prior reference.	
<p>Relating to food served under the Child and Adult Care Food Program; declaring an emergency.</p> <p>Directs the Department of Education to implement policies and procedures that increase access to healthy and culturally-relevant food for children in child care.</p>				
HB 3224	Not Reviewed	2	04/10/25 - Second reading. 04/09/25 - Subsequent referral to Ways and Means rescinded by order of the Speaker. 04/09/25 - Recommendation: Do pass with amendments, be printed A-Engrossed, and subsequent referral to Ways and Means be rescinded.	4/14/2025 10:30:00 AM
<p>Relating to background checks; declaring an emergency.</p> <p>Requires the Department of Human Services to review the statutes of this state to identify all instances of required background checks under certain statutes and similarities and differences in the different background checks, and report on options to consolidate and reduce the number of different background checks for similar purposes or programs.</p>				
HB 3405	Not Reviewed	2	01/30/25 - Referred to Rules. 01/28/25 - First reading. Referred to Speaker's desk.	
<p>Relating to child care.</p> <p>Requires the Department of Early Learning and Care to study child care.</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 3560	Not Reviewed	2	04/10/25 - Rules suspended. Carried over to April 14, 2025 Calendar. 04/09/25 - Rules suspended. Carried over to April 10, 2025 Calendar. 04/08/25 - Second reading.	4/14/2025 10:30:00 AM

Relating to the siting of child care facilities.

Expands areas where a child care facility may be sited.

HB 3796	Watch	2	03/04/25 - Referred to Early Childhood and Human Services. 02/27/25 - First reading. Referred to Speaker's desk.
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Relating to early childhood.

Requires the Department of Early Learning and Care to study early childhood.

4/7/2025 - Alicia Givens - Dead

HB 3802	Watch	2	03/04/25 - Referred to Early Childhood and Human Services. 02/27/25 - First reading. Referred to Speaker's desk.
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Relating to preschool children with disabilities.

Requires payment of state funds for early childhood special education and early intervention services be provided as monthly installments.

4/7/2025 - Alicia Givens - Dead

HB 3818	Watch	2	03/04/25 - Referred to Early Childhood and Human Services. 02/27/25 - First reading. Referred to Speaker's desk.
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Relating to discipline of children in early childhood care.

Requires the Department of Early Learning and Care to study policies and practices in this state for the suspension or expulsion of children in early childhood care.

3/24/2025 - Alicia Givens - Dead

HB 3946	Support	2	04/09/25 - Public Hearing held. 03/20/25 - Referred to Addiction and Community Safety Response. 03/20/25 - First reading. Referred to Speaker's desk.
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Relating to drug crimes occurring near schools; declaring an emergency.

Defines "schools" as including preschools for purposes of manufacture and delivery of a controlled substance crimes occurring within 1,000 feet of a school.

SB 211	Watch	2	01/17/25 - Referred to Education. 01/13/25 - Introduction and first reading. Referred to President's desk.
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Relating to wrap-around supports for students.

Requires the Department of Education to study issues related to wrap-around support services for students.

4/7/2025 - Alicia Givens - Dead

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 314	Not Reviewed	2	04/09/25 - Work Session held. 02/24/25 - Public Hearing held. 01/17/25 - Referred to Education, then Ways and Means.	

Relating to nontraditional pathways to licensure for educators.

Directs the Teacher Standards and Practices Commission and the Educator Advancement Council to jointly develop a strategic plan for nontraditional pathways to licensure for educators in this state.

SB 436	Not Reviewed	2	02/04/25 - Referred to Housing and Development. 02/04/25 - Recommendation: Without recommendation as to passage and be returned to President's desk for referral. Referred to Housing and Development by order of the President. 02/03/25 - Work Session held.	
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Relating to constructing child care facilities within projects for affordable housing; prescribing an effective date.

Provides that constructing a nonprofit child care facility within a project for affordable housing does not subject the project for affordable housing to prevailing wage requirements if the child care facility meets specified requirements.

4/10/2025 - Ashlynn Wilson - Dead

SB 439	Not Reviewed	2	01/17/25 - Referred to Housing and Development. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to constructing child care facilities within projects for affordable housing; prescribing an effective date.

Provides that constructing a child care facility within a project for affordable housing does not subject the project for affordable housing to prevailing wage requirements if the child care facility meets specified requirements.

3/24/2025 - Alicia Givens - Dead

SB 567	Not Reviewed	2	04/02/25 - Referred to Ways and Means by prior reference. 04/02/25 - Recommendation: Do pass and be referred to Ways and Means by prior reference. 03/27/25 - Work Session held.	
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Relating to child care provider incentive program; prescribing an effective date.

Directs the Department of Early Learning and Care to establish and implement a child care provider incentive program.

SB 690	Not Reviewed	2	04/08/25 - Work Session held. 04/03/25 - Public Hearing held. 01/17/25 - Referred to Early Childhood and Behavioral Health.	
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Relating to perinatal public health.

Requires the Oregon Health Authority to study perinatal public health issues.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 695	Not Reviewed	2	<p>04/10/25 - Referred to Ways and Means by prior reference.</p> <p>04/10/25 - Recommendation: Do pass with amendments and be referred to Ways and Means by prior reference. (Printed A-Eng.)</p> <p>04/03/25 - Work Session held.</p>	
<p>Relating to coordinated care organizations; prescribing an effective date.</p> <p>Requires the Oregon Health Authority and coordinated care organizations to develop and implement a whole-person maternal health model for medical assistance recipients.</p>				
SB 846	Not Reviewed	2	<p>04/10/25 - First reading. Referred to Speaker's desk.</p> <p>04/09/25 - Third reading. Carried by Reynolds. Passed.</p> <p>04/08/25 - Carried over to 04-09 by unanimous consent.</p>	
<p>Relating to health care of children served by coordinated care organizations.</p> <p>Modifies the requirements for how the Oregon Health Authority monitors the progress of coordinated care organizations in improving access to and the quality of health care for children and youth in the areas served by the coordinated care organizations.</p>				
SB 948	Not Reviewed	2	<p>03/12/25 - Referred to Ways and Means by order of the President.</p> <p>03/12/25 - Recommendation: Do Pass and be referred to Ways and Means.</p> <p>03/05/25 - Work Session held.</p>	
<p>Relating to play-based education.</p> <p>Authorizes district school boards to provide for play-based learning during the instructional time of each regular school day for all students who are enrolled in prekindergarten through grade five in the school district.</p>				
SB 949	Not Reviewed	2	<p>04/03/25 - Referred to Ways and Means by prior reference.</p> <p>04/03/25 - Recommendation: Do pass with amendments and be referred to Ways and Means by prior reference. (Printed A-Eng.)</p> <p>03/26/25 - Work Session held.</p>	
<p>Relating to affordable housing; declaring an emergency.</p> <p>Directs the Housing and Community Services Department to disburse moneys to Self Enhancement, Inc.</p>				
SB 1097	Watch	2	<p>02/25/25 - Referred to Early Childhood and Behavioral Health.</p> <p>02/25/25 - Introduction and first reading.</p> <p>Referred to President's desk.</p>	
<p>Relating to subsidizing child care; prescribing an effective date.</p> <p>Directs the Department of Early Learning and Care to enter into an agreement with a nongovernmental organization to establish and administer a child care subsidy program.</p>				
3/24/2025 - Alicia Givens - Dead				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 1099	Watch	2	04/10/25 - First reading. Referred to Speaker's desk. 04/09/25 - Starr declared potential conflict of interest. 04/09/25 - Third reading. Carried by Starr. Passed. Ayes, 29; Excused, 1--Woods.	

Relating to use of real property for education.

Requires cities and counties to allow lands where worship is allowed to be used for preschool.

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2007	Not Reviewed	3	04/10/25 - Referred to Ways and Means. 04/10/25 - First reading. Referred to President's desk. 04/09/25 - Third reading. Carried by Ruiz. Passed. Ayes, 56; Excused, 4--Cate, Evans, Nguyen H, Scharf.	

Relating to summer learning; declaring an emergency.

Modifies requirements for the summer learning program.

HB 2133	Not Reviewed	3	01/17/25 - Referred to Education with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to children with hearing impairments; prescribing an effective date.

Directs the Superintendent of Public Instruction to establish a program to assess, monitor and track the language developmental milestones of children who are deaf or hard of hearing.

3/24/2025 - Alicia Givens - Dead

HB 2140	Not Reviewed	3	02/05/25 - Referred to Ways and Means by order of Speaker. 02/05/25 - Recommendation: Do pass and be referred to Ways and Means. 02/03/25 - Work Session held.	
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Relating to funding of the State School Fund; declaring an emergency.

Modifies the method by which the Oregon Department of Administrative Services and the Legislative Fiscal Officer project the costs of programs that are funded by the State School Fund.

HB 2226	Not Reviewed	3	01/17/25 - Referred to Rules. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to bonding.

Requires the State Treasurer to study bonding.

HB 2452	Not Reviewed	3	04/08/25 - Work Session held. 02/20/25 - Public Hearing held. 01/17/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means.	
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Relating to financial support for child care resource and referral entities; declaring an emergency.

Directs the Department of Early Learning and Care to establish a program to award grants to child care resource and referral entities to help parents or guardians of children access child care.

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2511	Not Reviewed	3	03/06/25 - Referred to Education. 03/06/25 - First reading. Referred to President's desk. 03/04/25 - Third reading. Carried by Neron. Passed. Ayes, 44; Nays, 13--Boice, Boshart Davis, Breese-Iverson, Cate, Diehl, Drazan, Harbick, Levy B, Lewis, Osborne, Reschke, Skarlatos, Yunker; Excused, 3--Lively, Nguyen H, Wallan.	

Relating to education workforce data.

Directs the Department of Education to collect workforce data on all individuals who are employed by a school district or by an education service district.

HB 2512	Not Reviewed	3	01/17/25 - Referred to Education with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to educator workforce data solutions.

Directs the Department of Education, in conjunction with various education stakeholders, to develop, administer and maintain a statewide data system for the education workforce in this state.

3/24/2025 - Alicia Givens - Dead

HB 2524	Not Reviewed	3	01/17/25 - Referred to Emergency Management, General Government, and Veterans with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to child care programs to support veterans' access to services; declaring an emergency.

Directs the Department of Veterans' Affairs to establish a grant program for court and community care programs providing services to children of veterans and veteran families.

3/24/2025 - Alicia Givens - Dead

HB 2613	Not Reviewed	3	04/08/25 - Referred to Judiciary. 04/08/25 - First reading. Referred to President's desk. 04/07/25 - Third reading. Carried by Wallan. Passed. Ayes, 56; Excused, 4--Cate, Evans, Nguyen H, Osborne.	
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Relating to minor victims.

Prescribes the factors that the court must consider when determining whether a child is in immediate danger for the purpose of granting a request for a temporary order providing for the custody of, or parenting time with, the child.

HB 2751	Not Reviewed	3	01/17/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to community health worker services; prescribing an effective date.

Directs the Oregon Health Authority to administer a two-year demonstration project in two counties to test whether expanding the scope of compensable services provided by community health workers can improve outcomes for low-income families and children at risk of entering the foster care system.

3/24/2025 - Alicia Givens - Dead

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2815	Not Reviewed	3	03/20/25 - Referred to Ways and Means by prior reference. 03/20/25 - Recommendation: Do pass with amendments, be printed A-Engrossed, and be referred to Ways and Means by prior reference. 03/18/25 - Work Session held.	
<p>Relating to tribal early learning services.</p> <p>Requires the Department of Early Learning and Care, in consultation with the nine federally recognized Indian tribes in Oregon, to develop and implement a statewide early learning and care plan for children eight years of age or younger who are Native American or Alaska Native and enrolled in early childhood care or education programs in this state.</p>				
HB 2842	Not Reviewed	3	02/20/25 - Referred to Ways and Means by prior reference. 02/20/25 - Recommendation: Do pass with amendments, be printed A-Engrossed, and be referred to Ways and Means by prior reference. 02/18/25 - Work Session held.	
<p>Relating to childcare programs for people with governmental business; declaring an emergency.</p> <p>Appropriates moneys to the Oregon Department of Administrative Services for distribution to an organization and Polk County for programs for providing free drop-in childcare for people with business at a county courthouse or with other governmental business and data collection regarding the programs.</p>				
HB 2848	Not Reviewed	3	01/17/25 - Referred to Rules. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to nonprofit corporations that receive public funds; declaring an emergency.</p> <p>Requires nonprofit corporations that meet certain requirements, including a receipt of public funds, to comply with open meetings law and public records law, to post a copy of the corporation's proposed annual budget to the corporation's public website and to submit to and cooperate with an audit.</p>				
HB 2902	Not Reviewed	3	01/17/25 - Referred to Education with subsequent referral to Revenue. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to a tax credit for educator classroom expenses; prescribing an effective date.</p> <p>Creates an income tax credit for the unreimbursed expenses of teachers and adjunct instructors.</p>				
3/24/2025 - Alicia Givens - Dead				
HB 2945	Not Reviewed	3	04/15/25 - Public Hearing scheduled. 01/17/25 - Referred to Transportation with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	4/15/2025 5:00:00 PM
<p>Relating to zero-emission school buses; prescribing an effective date.</p> <p>Establishes the state policy on the purchase of new zero-emission school buses.</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 2992	Not Reviewed	3	04/10/25 - Referred to Ways and Means by prior reference. 04/10/25 - Recommendation: Do pass with amendments, be printed A-Engrossed, and be referred to Ways and Means by prior reference. 04/07/25 - Work Session held.	
<p>Relating to student vision; declaring an emergency.</p> <p>Directs the Oregon Health Authority, in collaboration with the Department of Education and the Oregon Board of Optometry, to establish and implement a program that provides eye examinations, prescription eyeglasses and related services to students from low-income families.</p>				
HB 2996	Not Reviewed	3	01/17/25 - Referred to Early Childhood and Human Services. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to child abuse arising from neglect.</p> <p>Prohibits the Department of Human Services from substantiating allegations of child neglect based solely on the financial resources of the child's parent or guardian.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 2999	Not Reviewed	3	01/17/25 - Referred to Early Childhood and Human Services. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to warrants requirements in child abuse investigations.</p> <p>Requires that the Department of Human Services provide a person suspected of abusing a child with a notice of rights before interviewing or searching the person in a child abuse investigation.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3000	Not Reviewed	3	01/17/25 - Referred to Early Childhood and Human Services with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to oversight of the child abuse investigation process.</p> <p>Requires that the Children's Advocate be appointed by the Governor, subject to Senate confirmation.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3003	Not Reviewed	3	04/15/25 - Public Hearing Scheduled. 03/27/25 - Referred to Human Services. 03/27/25 - First reading. Referred to President's desk.	4/15/2025 8:00:00 AM
<p>Relating to Department of Human Services annual child welfare reporting.</p> <p>Modifies the list of data that the Department of Human Services must include in its annual child welfare report.</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 3006	Not Reviewed	3	03/27/25 - Public Hearing held. 01/17/25 - Referred to Higher Education and Workforce Development with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to the education workforce.</p> <p>Appropriates moneys from the General Fund to the Department of Education for various purposes related to increasing the representation of marginalized populations in the education workforce in this state.</p> <p>4/10/2025 - Ashlynn Wilson - Dead</p>				
HB 3085	Not Reviewed	3	01/17/25 - Referred to Behavioral Health and Health Care with subsequent referral to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to behavioral health treatment.</p> <p>Establishes the Emergency Behavioral Health Services for Children program in the Oregon Health Authority to promote timely delivery of behavioral health services to children who present to hospital emergency departments in behavioral health crises.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3205	Not Reviewed	3	01/17/25 - Referred to Education. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to vehicles used to transport children from home to school.</p> <p>Authorizes the use of school activity vehicles to transport students from home to school.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3333	Not Reviewed	3	01/24/25 - Referred to Education with subsequent referral to Revenue. 01/21/25 - First reading. Referred to Speaker's desk.	
<p>Relating to an income tax subtraction for teachers; prescribing an effective date.</p> <p>Creates an Oregon personal income tax subtraction for teachers.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3334	Not Reviewed	3	01/24/25 - Referred to Education with subsequent referral to Revenue. 01/21/25 - First reading. Referred to Speaker's desk.	
<p>Relating to a tax credit for educator classroom expenses; prescribing an effective date.</p> <p>Creates an income tax credit for the unreimbursed expenses of certain public school teachers and adjunct instructors.</p> <p>3/24/2025 - Alicia Givens - Dead</p>				
HB 3357	Not Reviewed	3	03/03/25 - Public Hearing held. 01/30/25 - Referred to Education. 01/28/25 - First reading. Referred to Speaker's desk.	
<p>Relating to the reporting of education workplace safety incidents.</p> <p>Directs the Department of Education to implement a method to be used by school districts and education service districts to record school workplace safety incidents.</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
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4/10/2025 - Ashlynn Wilson - Dead

HB 3360	Not Reviewed	3	04/09/25 - Work Session held. 03/17/25 - Public Hearing held. 01/30/25 - Referred to Education with subsequent referral to Ways and Means.	
Relating to capital funding for schools; prescribing an effective date.				
Requires that moneys from the corporate income and excise tax kicker be used for the funding of school construction and maintenance projects and infrastructure improvements.				

HB 3797	Watch	3	03/04/25 - Referred to Early Childhood and Human Services. 02/27/25 - First reading. Referred to Speaker's desk.	
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Relating to children.

Requires the Department of Human Services to study the demographics of children in Oregon.

4/7/2025 - Alicia Givens - Dead

HB 5042	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
Relating to state financial administration; declaring an emergency.				
Appropriates moneys from the General Fund to _____ for biennial expenses.				

HB 5043	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to state financial administration; declaring an emergency.

Appropriates moneys from the General Fund to _____ for biennial expenses.

HB 5044	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
Relating to state financial administration; declaring an emergency.				
Appropriates moneys from the General Fund to _____ for biennial expenses.				

HB 5045	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
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Relating to state financial administration; declaring an emergency.

Appropriates moneys from the General Fund to _____ for biennial expenses.

HB 5046	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
Relating to state financial administration; declaring an emergency.				
Appropriates moneys from the General Fund to _____ for biennial expenses.				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
HB 5047	Not Reviewed	3	04/10/25 - Referred to Ways and Means. 04/10/25 - First reading. Referred to President's desk. 04/09/25 - Third reading. Carried by Ruiz. Passed. Ayes, 56; Excused, 4--Cate, Evans, Nguyen H, Scharf.	
<p>Relating to state financial administration; declaring an emergency.</p> <p>Appropriates moneys from the General Fund to the Department of Education and limits expenditures from the Summer Learning Grant Program Fund.</p>				
HB 5048	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - First reading. Referred to Speaker's desk.	
<p>Relating to state financial administration; declaring an emergency.</p> <p>Appropriates moneys from the General Fund to _____ for biennial expenses.</p>				
HB 5049	Not Reviewed	3	04/08/25 - President signed. 04/08/25 - Speaker signed. 04/07/25 - Frederick, excused, granted unanimous consent to vote aye.	
<p>Relating to state financial administration; and declaring an emergency.</p> <p>Modifies amounts of lottery moneys allocated from the Administrative Services Economic Development Fund.</p>				
HB 5050	Not Reviewed	3	04/08/25 - President signed. 04/08/25 - Speaker signed. 04/07/25 - Frederick, excused, granted unanimous consent to vote aye.	
<p>Relating to state financial administration; and declaring an emergency.</p> <p>Modifies the amounts authorized for issuance of general obligation bonds in the 2023-2025 biennium.</p>				
HB 5051	Not Reviewed	3	04/08/25 - President signed. 04/08/25 - Speaker signed. 04/07/25 - Frederick, excused, granted unanimous consent to vote aye.	
<p>Relating to state financial administration; and declaring an emergency.</p> <p>Modifies the amounts authorized for certain capital construction costs.</p>				
SB 132	Not Reviewed	3	03/27/25 - Public Hearing held. 01/17/25 - Referred to Human Services. 01/13/25 - Introduction and first reading. Referred to President's desk.	
<p>Relating to children.</p> <p>Requires the Department of Human Services to study the demographics of children in Oregon.</p> <p>4/7/2025 - Alicia Givens - Dead</p>				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 138	Not Reviewed	3	02/18/25 - Motion to rerefer to Committee on Human Services carried. Ayes, 28; Excused, 2--Linthicum, Taylor. 02/11/25 - Second reading. 02/10/25 - Recommendation: Do pass with amendments. (Printed A-Eng.)	

Relating to the centralized child abuse reporting system; declaring an emergency.

Modifies the centralized child abuse reporting system requirements to allow, but not require, the Department of Human Services to include a website for electronic reports of suspected child abuse.

SB 232	Not Reviewed	3	01/17/25 - Referred to Judiciary, then Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to drug endangered children.

Directs the Superintendent of State Police to establish a division for the purpose of identifying and implementing ways to better serve and protect drug endangered children.

3/24/2025 - Alicia Givens - Dead

SB 385	Not Reviewed	3	03/18/25 - Referred to Judiciary. 03/18/25 - First reading. Referred to Speaker's desk. 03/18/25 - Third reading. Carried by Thatcher. Passed. Ayes, 27; Excused, 3--Hayden, Patterson, Starr.	
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Relating to false reports of child abuse; prescribing an effective date.

Modifies the offense of making a false report of child abuse.

SB 420	Not Reviewed	3	03/24/25 - Referred to Ways and Means by prior reference. 03/24/25 - Recommendation: Do pass with amendments and be referred to Ways and Means by prior reference. (Printed A-Eng.) 03/20/25 - Work Session held.	
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Relating to Healthy Families Oregon home visiting services.

Appropriates moneys to the Department of Early Learning and Care out of the General Fund to expand or sustain Healthy Families Oregon home visiting services.

SB 421	Not Reviewed	3	01/17/25 - Referred to Early Childhood and Behavioral Health. 01/13/25 - Introduction and first reading. Referred to President's desk.	
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Relating to the youth behavioral health workforce.

Requires the System of Care Advisory Council to study the youth behavioral health workforce.

3/24/2025 - Alicia Givens - Dead

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 467	Not Reviewed	3	02/19/25 - Public Hearing held. 01/17/25 - Referred to Finance and Revenue, then Tax Expenditures. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to tax credits for child care workers; prescribing an effective date. Creates a refundable income tax credit for certain child care workers.				
SB 561	Not Reviewed	3	03/26/25 - Public Hearing held. 01/17/25 - Referred to Finance and Revenue. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to income tax subtractions for child care expenses; prescribing an effective date. Creates an Oregon personal income tax subtraction for child care expenses paid by a taxpayer during the tax year.				
SB 602	Not Reviewed	3	04/09/25 - Public Hearing held. 01/17/25 - Referred to Rules, then Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state agency relations with nonprofit organizations; prescribing an effective date. Establishes the Nonprofit Organization Advisory Council within the Oregon Department of Administrative Services.				
SB 603	Not Reviewed	3	01/17/25 - Referred to Rules, then Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to standards for state agencies that award grants to nonprofit organizations; prescribing an effective date. Requires the Oregon Department of Administrative Services to establish guidelines for state agencies to follow in designing programs and establishing budgets for ongoing or multiyear activities that state agencies intend to fund with grant moneys.				
SB 694	Not Reviewed	3	03/18/25 - Referral to Revenue rescinded by order of President. Referred to Tax Expenditures by prior then to Ways and Means by order of the President. 03/18/25 - Recommendation: Do pass and be referred to Revenue and Tax Expenditures by prior reference. 03/13/25 - Work Session held.	
Relating to children; prescribing an effective date. Modifies the child tax credit by increasing the maximum amount of the credit and increasing income limits.				
SB 736	Not Reviewed	3	04/10/25 - First reading. Referred to Speaker's desk. 04/10/25 - Third reading. Carried by Gelser Blouin. Passed. Ayes, 27; Excused, 3--Linthicum, Thatcher, Woods. 04/09/25 - Carried over to 04-10 by unanimous consent.	
Relating to investigations of child abuse involving the child's parent. Creates an exception to abuse of a child in care provisions when the suspected abuse was committed by the parent of the child in care.				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 896	Not Reviewed	3	02/26/25 - Referred to Ways and Means by order of the President. 02/26/25 - Recommendation: Do Pass and be referred to Ways and Means. 02/24/25 - Work Session held.	
Relating to funding for after-school programs; declaring an emergency. Establishes the After-School Learning and Enrichment Grant Program.				
SB 904	Not Reviewed	3	04/09/25 - First reading. Referred to Speaker's desk. 04/08/25 - Third reading. Carried by Taylor. Passed. Ayes, 24; Nays, 5--Linthicum, McLane, Nash, Robinson, Smith DB; Excused, 1--Woods. 04/07/25 - Carried over to 04-08 by unanimous consent.	
Relating to self-insured employers. Includes school districts among the self-insured employers that may apply for exemption from the rules requiring such employers to demonstrate financial viability and provide security to the Director of the Department of Consumer and Business Services.				
SB 962	Not Reviewed	3	01/30/25 - Referred to Early Childhood and Behavioral Health, then Ways and Means. 01/30/25 - Introduction and first reading. Referred to President's desk.	
Relating to funding to support use of rental units as family child care homes. Directs the Department of Early Learning and Care to administer a grant program to award moneys to tenants to update dwellings for use as a family child care home.				
3/24/2025 - Alicia Givens - Dead				
SB 1013	Not Reviewed	3	03/31/25 - Referred to Ways and Means by prior reference. 03/31/25 - Recommendation: Do pass and be referred to Ways and Means by prior reference. 03/25/25 - Work Session held.	
Relating to children's advocacy center services. Appropriates moneys to the Department of Justice out of the General Fund for distribution to the Liberty House to provide children's advocacy center services.				
SB 1039	Not Reviewed	3	03/24/25 - Referred to Ways and Means by order of the President. 03/24/25 - Recommendation: Do pass with amendments and be referred to Ways and Means. (Printed A-Eng.) 03/18/25 - Work Session held.	
Relating to the Oregon Perinatal Collaborative; prescribing an effective date. Creates the Oregon Perinatal Collaborative in the Oregon Health and Science University.				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 5544	Not Reviewed	3	02/20/25 - Public Hearing held. 02/05/25 - Assigned to Subcommittee On Education. 01/17/25 - Referred to Ways and Means.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5545	Not Reviewed	3	04/17/25 - Public Hearing Scheduled. 04/14/25 - Public Hearing Cancelled. 02/26/25 - Assigned to Subcommittee On Transportation and Economic Development.	4/17/2025 3:00:00 PM
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5546	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5547	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5548	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5549	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				
SB 5550	Not Reviewed	3	04/10/25 - Governor signed. 04/07/25 - Speaker signed. 04/03/25 - President signed.	
Relating to state financial administration; and declaring an emergency. Modifies certain appropriations from the General Fund to specified state agencies and the Emergency Board for the biennium ending June 30, 2025.				
SB 5551	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
Relating to state financial administration; declaring an emergency. Appropriates moneys from the General Fund to _____ for biennial expenses.				

Custom Report

Report Date: April 11, 2025

Oregon Head Start Association

Bill Number	Position	Priority	Last Three Actions	Next Hearing Date
SB 5552	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
<p>Relating to state financial administration; declaring an emergency.</p> <p>Appropriates moneys from the General Fund to _____ for biennial expenses.</p>				
SB 5553	Not Reviewed	3	01/17/25 - Referred to Ways and Means. 01/13/25 - Introduction and first reading. Referred to President's desk.	
<p>Relating to state financial administration; declaring an emergency.</p> <p>Appropriates moneys from the General Fund to _____ for biennial expenses.</p>				

Workers' Compensation & Accident Medical
Renewal Review Packet

**Mid-Willamette Valley
Community Action Agency, Inc.**

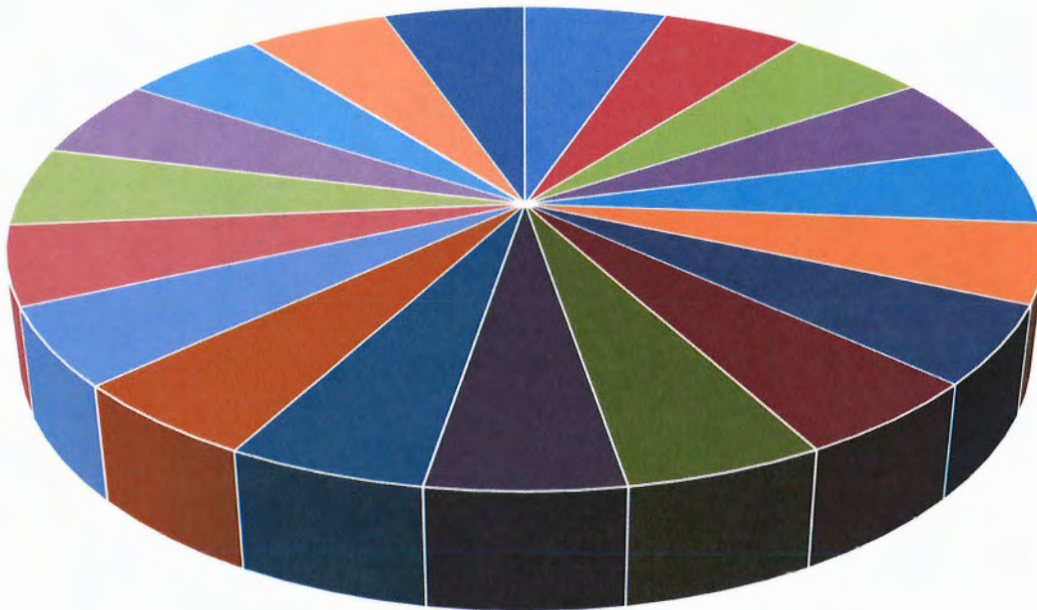


Presented by
Bliss Sequoia Insurance
May 25, 2025

Protect with integrity.

Are you missing any subjectivities
within your social/human services insurance portfolio?

Insurance Portfolio Subjectivities



- | | |
|--------------------------|-------------------------|
| ■ Property | ■ Earthquake |
| ■ Flood | ■ Inland Marine |
| ■ Crime | ■ General Liability |
| ■ Professional Liability | ■ Abuse & Molestation |
| ■ Employee Benefits E&O | ■ Automobile |
| ■ Liquor Liability | ■ Umbrella/Excess |
| ■ Directors & Officers | ■ Cyber Liability |
| ■ Accident Medical | ■ Workers' Compensation |
| ■ Unemployment | ■ Special Event |
| ■ Pollution | |

Workers' Compensation, Pollution & Accident Medical Renewal Review

- Review Workers' Compensation renewal comparison
 - o 10 Year MOD Trending
 - 2016-2017 – 1.29
 - 2017-2018 – 1.03
 - 2018-2019 – .96
 - 2019-2020 – .99
 - 2020-2021 – .82
 - 2021-2022 – .79
 - 2022-2023 – .87
 - 2023-2024 – 1.04
 - 2024-2025 – 1.08
 - 2025-2026 – 1.02
 - Sign/date Notice of Election & email to Colleen
 - o Review 3 Year Rolling Claims Window
 - Claim History – Next year looks to increase MOD
 - o Discuss continued dates for SAIF Loss Control visits &/or claim renewal meetings
 - o Discuss continuing use of optional Non-Disabling Reimbursements
- Review Accident Medical renewal comparison
 - o Virtually flat terms again!
- Q&A

Class Code	Description	Estimated Payroll	2023-2024 SAIF		2024-2025 SAIF		2025-2026 SAIF	
			Rate	Premium	Rate	Premium	Rate	Premium
8864	Soc Serv Organ-All Other Employ/Driver	16,452,318.00	1.49	245,139.54	1.28	210,589.67	1.21	199,073.05
8869	Child Day Care Center-All Employ	14,608,552.00	0.76	111,025.00	0.70	102,259.86	0.71	103,720.72
8877	Soc. Serv-Clinical Counsel-Admin&Sales	5,977,964.00	0.33	19,727.28	0.30	17,933.89	0.27	16,140.50
5022	Masonry	0.00	4.49	0.00	4.59	0.00	4.77	0.00
5183	Plumbing	0.00	1.70	0.00	1.46	0.00	1.51	0.00
5190	Electrical	0.00	1.66	0.00	1.46	0.00	1.48	0.00
5403	Carpentry	0.00	4.49	0.00	4.20	0.00	4.36	0.00
5437	Cabinet/Trim	0.00	3.58	0.00	3.83	0.00	3.73	0.00
5474	Painting	0.00	5.18	0.00	4.51	0.00	4.85	0.00
5478	Carpet	0.00	3.42	0.00	2.80	0.00	2.54	0.00
6400	Fence	0.00	3.86	0.00	3.37	0.00	3.35	0.00
Total Estimated Payroll		37,038,834.00						
Rate Total				375,891.81		330,783.43		318,934.27
Experience Modification			1.04	15,035.67	1.08	26,462.67	1.02	6,378.69
Modified Premium				390,927.49		357,246.10		325,312.96
Subtotal				390,927.49		357,246.10		325,312.96
Volume Discount			17.44%	-68,191.95	17.39%	-62,129.30	17.33%	-56,381.33
Expense Constant								
Volume Discount (Combo w/ISN)								
Net Premium				322,735.54		295,116.80		268,931.62
TRIA			0.005%	1,851.94	0.005%	1,851.94	0.005%	1,851.94
Terrorism & Catastrophe			0.010%	3,703.88	0.010%	3,703.88	0.010%	3,703.88
DCBS Assessment			9.80%	32,172.55	9.80%	29,465.92	9.80%	26,899.77
Total Estimated Cost				360,463.92		330,138.55		301,387.22

Thank you for your continued business and trust!

Volume Discount

First \$5,000	0.00%						
Next \$10,000	10.50%	10.50%	1,050.00	10.50%	1,050.00	10.50%	1,050.00
Next \$35,000	16.50%	16.50%	5,775.00	16.50%	5,775.00	16.50%	5,775.00
Over \$50,000	18.00%	18.00%	61,366.95	18.00%	55,304.30	18.00%	49,556.33
Total Estimated Discount			68,191.95		62,129.30		56,381.33

			3 Year Window									Factors are subject to change as claims progress					
2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026		
SAIF			SAIF			SAIF			SAIF			SAIF			SAIF		
# Claims	Time Loss	Total Incurred	# Claims	Time Loss	Total Incurred	# Claims	Time Loss	Total Incurred	# Claims	Time Loss	Total Incurred	# Claims	Time Loss	Total Incurred	# Claims	Time Loss	Total Incurred
20	268	172,450	31	152	95,065	23	252	100,211	32	186	77,530	34	235	128,360	TBD	TBD	TBD
88 day time loss, pandemic 88 day time loss, fell on wet spot 32 day time loss, scooter trip			15 day time loss, trip on chair 33 day time loss, ladder 15 day time loss, drill 70 day time loss, fell on ice			19 day time loss, fall on steps 91 day time loss, rep. crawling 116 day time loss, vehicle			61 day time loss, fell on ramp 47 day time loss, vacuuming 53 day time loss, slipped			33 day time loss, squatting 25 day time loss, hammer 36 day time loss, squeeze mop 24 day time loss, assault face 82 day time loss, box truck					

Subject	2023-2024 Philadelphia		2024-2025 Philadelphia		2025-2026 Philadelphia	
	Limits	Premium	Limits	Premium	Limits	Premium
Accident Medical	See below		See below		See below	
Population Covered	Included		Included		Included	
Volunteers	Included	4,308	Included	4,308	Included	4,308
Head Start	Included		Included		Included	
Taylor's House	Included	327	Included	327	Included	491
Teen Drop-In Center	Included		Included		Included	
Primary/Excess	Excess		Excess		Excess	
Benefit Period	1 Year		1 Year		1 Year	
Aggregate	No Aggregate		No Aggregate		No Aggregate	
Per Occurrence	25K Teen/100K HS		25K Teen/100K HS		25K Teen/100K HS	
Accidental Dental	Included		Included		Included	
Accidental Death	25,000		25,000		25,000	
Accidental Dismemberment	50,000		50,000		50,000	
Accidental Paralysis	50,000		50,000		50,000	
AD&D and Paralysis Aggregate	500,000		500,000		500,000	
Deductible	0		0		0	
Endorsements (Annualized)	N/A	N/A	N/A	N/A	N/A	N/A
Premium Total		4,635		4,635		4,799

**Thank you for your continued
business & trust!**

Mid Willamette Valley Community Action Agency Inc

Notice of Election for Guaranteed Cost Plan

Period: 04/01/2025 - 04/01/2026

Policy: 775867

Plan: Version #1 (1)

Agency: BH Insurance LLC

Producer: Bliss Sequoia Insurance

Total estimated premium and assessments: \$301,387.22

Payroll reporting frequency: Monthly

Please visit **saif.com** and choose *Safety and health* for information about safety or choose *Employer Guide* for information about reporting payroll, paying online, filing and managing a claim, and coverage.

I, the undersigned, as a legal representative of the Company listed above, do hereby authorize SAIF Corporation to issue the policy and determine workers' compensation premiums according to the plan selection on this form. I have read, understand, and agree to the terms and conditions of this plan as set forth in the proposal.

Authorized signature of insured

Date signed

Please return this page to:

**SAIF CORPORATION
400 High St SE
Salem, OR 97312-1000**

Property

Business Income/Extra Expense
Contingent Business Income/Extra Expense

Extended Period of Indemnity

Outdoor Property
Property of Others/Bailees (Vendors)
Property in Transit
Property off Premises
Fine Arts
Unique Types of Property
Water Backup/Overflow

Spoilage
Equipment Breakdown (w/Business Income)

Blanket Property

Peak Season

Off Premises Utilities Interruption
Additional Covered Property
(e.g. Foundations, Pipes, Fences)

Tenant Legal Liability

Earthquake

Flood

Inland Marine

Rented Equipment

Installation Floater

Crime

1st &/or 3rd Party

ERISA

General Liability

Food Contamination
Utility Services Interruption Property Damage

Product Recall

Additional Insured (Blanket)

Liquor Liability

Professional Liability (aka E&O)

Medical Malpractice

Contractor Professional

Abuse & Molestation

Tenant Discrimination

Property Management Liability

Employee Benefits E&O

Automobile

Hired/Nonowned Auto Liability

Hired Physical Damage

Drive other Car

Automobile Business Income

Automobile Pollution

Umbrella/Excess

Directors & Officers

Directors & Officers
Employment Practices Liability
(3rd Party)

Wage & Hour

Fiduciary Liability

Cyber-Privacy/Breach

Pollution (aka Mold)

Workers' Compensation

Builders Risk

Farm/Agricultural

Crop

Accident Medical

Health

Group

Individual

Short-Term or Long-Term Disability

Life

Key Person

Individual Life

Home/Auto

Misc.

Higher Limits

Drones - Physical Damage & Liability

What else can we help you insure?



**Mid-Willamette Valley
Community Action Agency, Inc.**
(A Nonprofit Organization)

Financial Statements and Independent Auditor's Report
Years Ended June 30, 2024 and 2023



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mid-Willamette Valley Community Action Agency, Inc.
Salem, Oregon

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Mid-Willamette Valley Community Action Agency, Inc. (the "Agency"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Mid-Willamette Valley Community Action Agency, Inc., as of June 30, 2024, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency 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.

Other Matters – Auditor's Report on the June 30, 2023 Financial Statements

The financial statements as of and for the year ended June 30, 2023, were audited by Grove, Mueller & Swank, P.C., whose shareholders, and professional staff joined REDW LLC as of November 30, 2023, and has substantially ceased operations. Grove, Mueller & Swank, P.C. expressed an unmodified opinion on those statements in their report dated March 27, 2024.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 GAAS and *Government Auditing Standards* will always detect a material

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2025, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

REDW LLC

Salem, Oregon
March 26, 2025

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets		
Cash	\$ 4,853,684	\$ 116,651
Grants receivable	8,055,816	9,999,007
Other receivables	6,776	839
Prepaid expenses	619,126	531,535
<i>Total Current Assets</i>	13,535,402	10,648,032
Noncurrent Assets		
Equipment and facilities, <i>net</i>	27,882,454	25,731,360
Lease right-of-use assets, <i>net</i>	2,699,821	3,253,898
<i>Total Noncurrent Assets</i>	30,582,275	28,985,258
<i>Total Assets</i>	<u>\$ 44,117,677</u>	<u>\$ 39,633,290</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	\$ 3,737,183	\$ 3,132,197
Deferred revenue	10,167,685	6,074,263
Current portion of lease liability	1,073,612	911,908
Current portion of long-term debt	124,239	574,975
<i>Total Current Liabilities</i>	15,102,719	10,693,343
Noncurrent Liabilities		
Long-term debt, <i>net of current portion and intangible assets</i>	3,766,027	3,506,732
Lease liability, <i>net of current portion</i>	1,626,209	2,341,990
<i>Total Noncurrent Liabilities</i>	5,392,236	5,848,722
<i>Total Liabilities</i>	20,494,955	16,542,065
Net Assets		
Net assets without donor restrictions		
Undesignated, available for general activities	(523,635)	1,374,590
Net investment in equipment and facilities	23,992,188	21,649,653
	23,468,553	23,024,243
Net assets with donor restrictions	154,169	66,982
<i>Total Net Assets</i>	23,622,722	23,091,225
<i>Total Liabilities and Net Assets</i>	<u>\$ 44,117,677</u>	<u>\$ 39,633,290</u>

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

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.**(A Nonprofit Organization)****STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS****YEARS ENDED JUNE 30, 2024 AND 2023**

	2024		
	<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
REVENUE AND SUPPORT			
Grant and awards	\$ 51,860,433	\$ -	\$ 51,860,433
Other program revenue	8,587,542	-	8,587,542
Contributions	-	267,949	267,949
Gain on sale of equipment and facilities	391,967	-	391,967
<i>Total Revenue and Support</i>	60,839,942	267,949	61,107,891
NET ASSETS RELEASED FROM RESTRICTIONS	180,762	(180,762)	-
EXPENSES			
Program services			
Early Care & Education	23,198,314	-	23,198,314
Energy & Housing	27,349,306	-	27,349,306
Other	865,123	-	865,123
<i>Total Program Services</i>	51,412,743	-	51,412,743
Management and general	9,163,651	-	9,163,651
<i>Total Expenses</i>	60,576,394	-	60,576,394
CHANGE IN NET ASSETS	444,310	87,187	531,497
NET ASSETS, Beginning of year	23,024,243	66,982	23,091,225
NET ASSETS, End of year	\$ 23,468,553	\$ 154,169	\$ 23,622,722

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

<i>2023</i>		
<i>Without Donor Restrictions</i>	<i>With Donor Restrictions</i>	<i>Total</i>
\$ 56,745,910	\$ 23,451	\$ 56,769,361
5,785,991	-	5,785,991
-	195,233	195,233
-	-	-
62,531,901	218,684	62,750,585
341,464	(341,464)	-
21,661,807	-	21,661,807
28,634,152	-	28,634,152
668,437	-	668,437
50,964,396	-	50,964,396
4,711,482	-	4,711,482
55,675,878	-	55,675,878
7,197,487	(122,780)	7,074,707
15,826,756	189,762	16,016,518
\$ 23,024,243	\$ 66,982	\$ 23,091,225

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

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

EXPENSES	<i>Early Care & Education</i>	<i>Energy & Housing</i>	<i>Other</i>
Salaries and wages	\$ 11,004,465	\$ 8,946,424	\$ 593,077
Payroll taxes and employee benefit costs	3,184,528	2,352,982	140,929
Advertising and recruitment	44,639	14,780	225
Client services	4,014,312	10,476,299	40,232
Contract services	1,483,931	3,256,422	8,914
Training	190,160	123,412	4,149
Insurance	128,463	148,741	720
Leased equipment	14,896	50,871	1,772
Space costs	785,351	466,702	6,015
Repairs and maintenance	325,858	264,108	20,001
Program supplies	1,227,813	856,235	34,809
Postage and printing	84,636	51,245	4,616
Telephone	193,374	184,936	6,370
Transportation fleet	212,796	59,657	75
Travel	115,929	96,492	3,219
Other	187,163	-	-
Depreciation	-	-	-
Amortization	-	-	-
	<u>\$ 23,198,314</u>	<u>\$ 27,349,306</u>	<u>\$ 865,123</u>

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

<i>Total Program</i>	<i>Management & General</i>	<i>Total Expenses</i>
\$ 20,543,966	\$ 3,738,099	\$ 24,282,065
5,678,439	785,862	6,464,301
59,644	30,836	90,480
14,530,843	11,364	14,542,207
4,749,267	143,348	4,892,615
317,721	37,198	354,919
277,924	59,428	337,352
67,539	1,323	68,862
1,258,068	371,478	1,629,546
609,967	126,769	736,736
2,118,857	518,512	2,637,369
140,497	21,983	162,480
384,680	70,628	455,308
272,528	5,476	278,004
215,640	16,010	231,650
187,163	1,519,599	1,706,762
-	1,700,383	1,700,383
-	5,355	5,355
<u>\$ 51,412,743</u>	<u>\$ 9,163,651</u>	<u>\$ 60,576,394</u>

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

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.**(A Nonprofit Organization)****STATEMENT OF FUNCTIONAL EXPENSES****YEAR ENDED JUNE 30, 2023**

EXPENSES	Early Care & Education	Energy & Housing	Other
Salaries and wages	\$ 9,757,328	\$ 7,225,022	\$ 420,770
Payroll taxes and employee benefit costs	2,984,181	2,040,655	95,974
Advertising and recruitment	23,259	19,744	661
Client services	4,431,866	13,260,936	52,749
Contract services	1,187,692	4,007,676	19,070
Training	447,239	105,581	6,947
Insurance	151,726	114,056	934
Leased equipment	2,135	16,198	-
Space costs	785,299	349,356	1,340
Repairs and maintenance	226,869	278,216	86
Program supplies	973,002	791,543	59,793
Postage and printing	80,975	56,186	3,180
Telephone	178,205	159,192	4,084
Transportation fleet	192,981	27,424	-
Travel	100,529	63,326	2,849
Other	138,521	119,041	-
Depreciation	-	-	-
Amortization	-	-	-
	<u>\$ 21,661,807</u>	<u>\$ 28,634,152</u>	<u>\$ 668,437</u>

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

<i>Total Program</i>	<i>Management & General</i>	<i>Total Expenses</i>
\$ 17,403,120	\$ 2,057,192	\$ 19,460,312
5,120,810	481,144	5,601,954
43,664	44,359	88,023
17,745,551	24,365	17,769,916
5,214,438	67,222	5,281,660
559,767	40,213	599,980
266,716	8,074	274,790
18,333	-	18,333
1,135,995	228,767	1,364,762
505,171	40,317	545,488
1,824,338	558,656	2,382,994
140,341	18,446	158,787
341,481	43,103	384,584
220,405	246	220,651
166,704	19,067	185,771
257,562	96,667	354,229
-	979,696	979,696
-	3,948	3,948
<hr/>	<hr/>	<hr/>
\$ 50,964,396	\$ 4,711,482	\$ 55,675,878
<hr/>	<hr/>	<hr/>

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

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 531,497	\$ 7,074,707
<i>Adjustments to reconcile change in net assets to net cash provided by operating activities</i>		
Depreciation	1,700,383	979,697
ROU lease amortization	1,019,754	880,011
Amortization	5,355	3,948
Gain on disposition of assets	(391,967)	-
<i>Changes in assets and liabilities</i>		
Grants receivable	1,943,191	(2,933,862)
Other receivables	(5,937)	261
Prepaid expenses	(87,591)	(425,953)
ROU asset	(465,677)	(4,133,909)
Accounts payable and accrued expenses	604,986	(79,295)
ROU lease liability	(554,077)	3,253,898
Deferred revenue	4,093,422	1,577,034
<i>Net Cash Provided by Operating Activities</i>	8,393,339	6,196,537
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of equipment and facilities	(4,033,822)	(9,224,854)
Proceeds from sale of equipment and facilities	555,514	-
<i>Net Cash Used in Investing Activities</i>	(3,478,308)	(9,224,854)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	700,000	455,000
Repayments of long-term debt	(877,998)	(114,893)
<i>Net Cash Provided by (Used in) Financing Activities</i>	(177,998)	340,107
NET CHANGE IN CASH	4,737,033	(2,688,210)
CASH, Beginning of year	116,651	2,804,861
CASH, End of year	\$ 4,853,684	\$ 116,651
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	\$ 282,703	\$ 203,077

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

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

NATURE OF THE ORGANIZATION

Mid-Willamette Valley Community Action Agency, Inc. is a tax-exempt organization that operates community-based programs primarily in Marion and Polk Counties; however, the Child Care Resource and Referral program operates in Yamhill, and the Nutrition First USDA Child Care Food Program serves those plus Lincoln, Tillamook, Linn, Benton, Multnomah, Washington, Clackamas, and Lane Counties. The programs include Community Resource Program, Child Care Resource and Referral, Energy Assistance, Weatherization Programs, Nutrition First USDA Child Care Food Program, Head Start & Early Head Start, HOME Youth & Resource Center, and the DeMuniz Resource Center.

Mid-Willamette Valley Community Action Agency is primarily funded by federal and state sources.

SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Agency's financial statements have been prepared on the accrual basis of accounting.

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits in checking and money market accounts.

Receivables

The Agency periodically reviews the collectability of accounts receivable. Due to the nature of the funding sources, an allowance for doubtful accounts is not deemed necessary.

Equipment and Facilities

Assets with a cost equal to or greater than \$5,000 and an estimated useful life of one year or more are recorded at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	10 - 27.5 years
Office furniture and equipment	5 - 10 years
Vehicles	5 - 20 years

Intangibles

During the 2012 fiscal year, the Agency entered into two loan agreements under which loan fees and closing costs of \$39,268 were incurred. The Agency entered into an additional loan agreement during the 2016 fiscal year with loan costs of \$13,493. The Agency entered into two additional loan agreements during the 2022 fiscal year with loan costs of \$8,587 and \$17,376. These costs are being amortized over the life of the loan periods using the straight-line method.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED JUNE 30, 2024 AND 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Credit Risk

The Agency maintains its cash accounts with banks located in Salem, Oregon. These deposits may exceed the limits of depository insurance; however, the Agency has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and investments.

Deferred Revenue

Contract and other monies received in advance are recorded as deferred revenue and are recognized as revenue when earned.

Net Assets

The financial statements have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which requires the Agency to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Government Support

Governmental funding sources can conduct audits of expenditures of funds under contracts to determine their eligibility with applicable regulations. In the event ineligible expenditures have been made, a liability for repayment of those funds would exist. It is the opinion of management that it has substantially complied with all regulations affecting such payments and expenditures. Any adjustments would be reported in the year of determination.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED JUNE 30, 2024 AND 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Volunteers

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received.

Functional Expense Allocation

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Agency is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, except for non-exempt income, and is not classified as a private foundation.

The Agency follows the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740, "Accounting for Uncertainty in Income Taxes". The Agency's federal and state income tax returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those tax returns. In general, the federal and state income tax returns have a three-year statute of limitations. The Agency would recognize accrued interest and penalties associated with uncertain tax provisions, if any, as part of the income tax provision.

Leases

The Agency accounts for leases in accordance with FASB ASC 842. The Agency is a lessee in several operating leases for copiers and buildings. Leases are evaluated using the criteria outlined in FASB ASC 842 to determine whether they will be classified as operating leases or finance leases. The Agency determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The Agency determines if an arrangement conveys the right to use an identified asset and whether the Agency obtains substantially all the economic benefits from and has the ability to direct the use of the asset. The Agency recognizes a lease liability and right-of-use asset at the commencement date of the lease.

As of June 30, 2024, operating lease right-of-use assets and related current and long-term portions of operating lease liabilities have been presented in the balance sheet.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED JUNE 30, 2024 AND 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

As of June 30, 2024, there are no operating lease receivables.

Lease Liabilities

A lease liability is measured based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or rate and are measured using the index or rate at the commencement date. Lease payments, including variable payments made based on an index rate, are remeasured when any of the following occur: (1) the lease is modified (and the modification is not accounted for as a separate contract), (2) certain contingencies related to variable lease payments are resolved, or (3) there is a reassessment of any of the following: the lease term, purchase options, or amounts that are probable of being owed under a residual value guarantee. The discount rate is the rate implicit in the lease if it is readily determinable; otherwise, the Agency uses the 5-year treasury rate. The implicit rates of the Agency's leases are not readily determinable; accordingly, the Agency the 5-year treasury rate based on the information available at the commencement date for each lease.

Right-Of-Use Assets

A right-of-use asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the right-of-use asset is subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received. Lease costs for lease payments is recognized on a straight-line basis over the lease term. Finance lease right-of-use assets are amortized on a straight-line basis over the shorter of the lease term or the remaining useful life of the asset. If the purchase option is reasonably certain to be exercised, the right-of-use asset is amortized over the remaining useful life of the asset.

LIQUIDITY AND AVAILABILITY

Financial assets are available for general expenses, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position are comprised of the following:

	<u>2024</u>	<u>2023</u>
Financial assets at year-end		
Cash and cash equivalents - unrestricted	\$ 4,853,684	\$ 116,651
Receivables, net	8,062,592	9,999,846
Total financial assets	12,916,276	10,116,497
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(154,169)	(66,982)
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 12,762,107</u>	<u>\$ 10,049,515</u>

As part of the Agency's liquidity management plan, the Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.**(A Nonprofit Organization)***NOTES TO FINANCIAL STATEMENTS (Continued)**YEARS ENDED JUNE 30, 2024 AND 2023***GRANTS RECEIVABLE**

	2024	2023
FEDERAL GRANTS		
Health & Human Services	\$ 508,604	\$ 3,062,752
Department of Energy	98,151	76,956
Department of Education	72,502	158,476
USDA	399,931	604,049
Housing & Urban Development	385,158	545,345
Department of Veteran Affairs	1,902,367	82,393
<i>Total Federal Grants</i>	3,366,713	4,529,971
NON-FEDERAL GRANTS	4,689,103	5,469,036
	\$ 8,055,816	\$ 9,999,007

EQUIPMENT AND FACILITIES

	2024	2023
Vehicles	\$ 2,941,184	\$ 3,256,077
Office furniture and equipment	1,578,691	1,503,651
Buildings	28,105,513	26,082,562
Construction in progress	1,682,591	460,359
Land improvements	847,106	636,458
Land	810,338	888,338
	35,965,423	32,827,445
Less accumulated depreciation	(8,082,969)	(7,096,085)
	\$ 27,882,454	\$ 25,731,360

COMPENSATED ABSENCES PAYABLE

Unpaid compensated absences are recorded on the books based on total vested hours multiplied by current wage rate. Unpaid balances as of June 30, 2024 and 2023, were \$913,688 and \$763,161, respectively.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.**(A Nonprofit Organization)****NOTES TO FINANCIAL STATEMENTS (Continued)****YEARS ENDED JUNE 30, 2024 AND 2023****LONG-TERM DEBT**

	<u>2024</u>	<u>2023</u>
Note payable, monthly payments of \$374, interest at 3%, secured by real property, due July 2031	\$ -	\$ 35,868
Note payable, monthly payments of \$562, interest at 7.55%, secured by real property, due January 2028	-	26,021
Note payable, monthly payments of \$5,206, variable interest based on 5 year FHLB - SEA plus 2.75%, secured by real property, balloon payment due July 2024	-	701,781
Loan payable, monthly principal and interest payments of \$8,802 beginning June 1, 2016, at 4.92%, final balloon payment due June 2026. Secured by real property	1,393,497	1,451,200
Loan payable, monthly principal and interest payments of \$2,028 beginning June 15, 2022, at 4.75%, final balloon payment of \$261,504 due May 15, 2032. Secured by real property	337,055	344,903
Loan payable, monthly principal and interest payments of \$6,428 beginning June 15, 2022, at 4.75%, final balloon payment of \$829,025 due May 15, 2032. Secured by real property	1,068,536	1,093,418
Bridge loan payable, monthly payments of \$3,315, interest-only payments until maturity date of October 5, 2023. Secured by real property. Bridge loan subsequently converted to promissory note on September 19, 2023, with a maturity date of September 15, 2033, interest at 7.27%	448,408	455,000
Note payable, monthly payments of \$6,749, interest at 8%, secured by real property, due August 2038	682,697	-
	<u>3,930,193</u>	<u>4,108,191</u>
Less current portion	(124,239)	(574,975)
Less intangible assets, net of amortization	(39,927)	(26,484)
	<u>\$ 3,766,027</u>	<u>\$ 3,506,732</u>

The Agency has five debt covenants with Umpqua Bank. Four of five must be met to maintain compliance. At June 30, 2024, the Agency met all five debt covenants.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.**(A Nonprofit Organization)***NOTES TO FINANCIAL STATEMENTS (Continued)**YEARS ENDED JUNE 30, 2024 AND 2023***LONG-TERM DEBT (Continued)**

Aggregate maturities required on long-term debt as of June 30, 2024, are due in future years as follows:

<i>Year Ending June 30,</i>	
<u> </u>	
2025	\$ 124,239
2026	1,414,270
2027	79,617
2028	84,711
2029	90,174
Thereafter	2,137,182
	<u> </u>
	\$ 3,930,193
	<u> </u>

At June 30, 2016, the Agency entered into a pay-fixed interest rate swaps to hedge the variability of cash flows related to changes in interest rates on borrowing costs of variable rate debt. These contracts are classified as cash flow hedges and mature in June 2026. The Agency adjusts the pay-fixed interest rate swap to current market values through interest expense, as the contract is effective in offsetting the interest rate exposure of the forecasted interest rate payments hedged. The effect of this agreement is not material to the financial statements for the fiscal year ended June 30, 2024.

LEASES

The Agency has 22 operating leases for office space. The leases have remaining lease terms of 1 to 10 years. The Agency has 23 operating leases for copiers. The leases have remaining lease terms of 1 to 5 years. The Agency classifies these leases as operating leases using FASB ASC 842 criteria. Because the Agency is not reasonably certain to exercise renewal options, the optional periods are not included in determining the lease term and associated payments under these renewal options are excluded from lease payments used to determine the lease liabilities. Payments under lease contracts include fixed payments.

The lease expense consists of operating lease costs of \$1,088,757 and \$986,909 at June 30, 2024 and 2023, respectfully.

	<i>2024</i>	<i>2023</i>
	<u> </u>	<u> </u>
Right-of-use assets	\$ 2,699,821	\$ 3,253,898
Less current portion	1,073,612	911,908
	<u> </u>	<u> </u>
	\$ 1,626,209	\$ 2,341,990
	<u> </u>	<u> </u>
Weighted-average remaining lease term	38.5	40.1
Weighted-average discount rate	2.70%	2.88%
Operating cash (outflows) from operating leases	<u> </u>	<u> </u>
	\$ (1,088,757)	\$ (986,909)
	<u> </u>	<u> </u>

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.

(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS (Continued)

YEARS ENDED JUNE 30, 2024 AND 2023

LEASES (Continued)

<i>Year Ending June 30,</i>	
2025	\$ 1,073,612
2026	664,589
2027	530,671
2028	166,991
2029	83,008
Thereafter	180,950
Total lease payments	2,699,821
Less imputed interest	163,220
	<u>\$ 2,536,601</u>

RETIREMENT PLANS

The Agency sponsors a 401(k) pension and profit-sharing plan covering employees over 18 years of age that work at least 700 hours in their first six months of employment. The plan allows for elective employee deferrals as well as discretionary contributions by the Agency. Total pension/retirement plan expense for 2024 and 2023 was \$639,777 and \$580,440, respectively.

FRINGE BENEFIT PLAN

The Agency maintains a self-funded employee benefit plan for vision and dental care costs, and short-term disability payments, whereby premiums are charged to programs, and claims are reviewed and paid by an independent third-party administrator. Amounts included in accounts payable and other accrued expenses for eligible claims payable at June 30, 2024 and 2023, were \$0 and \$65,847, respectively.

SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 26, 2025, the date on which the financial statements were available to be issued.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Mid-Willamette Valley Community Action Agency, Inc.
Salem, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mid-Willamette Valley Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

REDW LLC

Salem, Oregon

March 26, 2025

***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE***

Board of Directors
Mid-Willamette Valley Community Action Agency, Inc.
Salem, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mid-Willamette Valley Community Action Agency, Inc.'s (the Agency's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2024. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mid-Willamette Valley Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REDW LLC

Salem, Oregon

March 26, 2025

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

<i>Federal Grantor/Pass-Through Grantor/ Program Title</i>	<i>Assistance Listing Number</i>	<i>Grantor/ Pass-Through Entity Number</i>	<i>Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct funding			
<i>Head Start Cluster</i>			
Head Start	93.600	10HE001154-01-00/ 10HE001154-01-01/ 10CH01142803/ 10CH01142804/	\$ 10,255,118
<i>Total Head Start Cluster</i>			10,255,118
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	90YO243701/90YO243702	174,556
Basic Center Grants	93.623	90CY747101	192,301
Passed through Oregon Housing and Community Services			
Low-Income Home Energy Assistance Program	93.568	OHCS MGA21-23# 7012	5,222,481
<i>TANF Cluster</i>			
Temporary Assistance for Needy Families	93.558	OHCS MGA21-23# 7012	265,929
Community Service Block Grant	93.569	OHCS MGA21-23# 7012	376,484
Passed through Oregon Employment Department Child Care Division			
<i>CCDF Cluster</i>			
Child Care & Development Block Grant	93.596	68037	924,861
<i>Total CCDF Cluster</i>			924,861
Total U.S. Department of Health and Human Services			17,411,730
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Oregon Department of Education			
Child and Adult Care Food Program	10.558	24 13002 24 13004 24 06001	4,796,549
U.S. DEPARTMENT OF VETERANS AFFAIRS			
Direct funding			
Edward Byrne Memorial Justice Assistance Grant Program	64.024	STATION 648	2,428,180

See notes to schedule of expenditures of federal awards

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2024

<i>Federal Grantor/Pass-Through Grantor/ Program Title</i>	<i>Assistance Listing Number</i>	<i>Grantor/ Pass-Through Entity Number</i>	<i>Expenditures</i>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct funding</i>			
		OR0246L0E042002	
		OR0246L0E042103	
		OR0232L0E042105	
		OR0343Y0E042000	
		OR0344Y0E042000	
Continuum of Care Program	14.267	OR0345Y0E042000	\$ 1,321,633
<i>Passed through Oregon Housing and Community Services</i>			
Emergency Solutions Grant Program	14.231	OHCS MGA21-23# 7012	357,370
Home Investment Partnerships Program	14.239	OHCS MGA21-23# 7012	391,523
<i>Passed through City of Salem</i>			
<i>CDBG - Entitlement/Special Purpose Grants Cluster</i>			
COVID-19 Community Development Block Grant	14.218		652,985
<i>Total CDBG - Entitlement/Special Purpose Grants Cluster</i>			652,985
<i>Total U.S. Department of Housing and Urban Development</i>			2,723,511
U.S. DEPARTMENT OF ENERGY			
<i>Passed through Oregon Housing and Community Services</i>			
Weatherization Assistance for Low Income Persons	81.042	OHCS MGA21-23# 7012	944,093
Bonneville Power Administration	81.U01	OHCS MGA21-23# 7012	93,933
<i>Total U.S. Department of Energy</i>			1,038,026
<i>Total Federal Awards</i>			\$ 28,397,996

See notes to schedule of expenditures of federal awards

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

PURPOSE OF THE SCHEDULE

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Mid-Willamette Valley Community Action Agency, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Agency.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87 *Cost Principles for State, Local and Indian Tribal Governments*, where applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

INDIRECT COST RATE

Mid-Willamette Valley Community Action Agency, Inc. has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

MID-WILLAMETTE VALLEY COMMUNITY ACTION AGENCY, INC.
(A Nonprofit Organization)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care Program
64.024	Veteran's Affairs Homeless Providers Grant
81.042	Weatherization Assistance for Low-Income Persons Program
93.568	Low-Income Home Energy Assistance Program

Dollar threshold used to distinguish between type A and type B programs:	\$851,940
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENT FINDINGS

None

FEDERAL AWARD FINDINGS

None

Grant Number/FAIN:
Recipient Name:
Tax ID No.:
Unique Entity Identifier (UEI) Number:

**CONTINUUM OF CARE PROGRAM (Assistance Listing# 14.267)
GRANT AGREEMENT**

This Grant Agreement (“this Agreement”) is made by and between the United States Department of Housing and Urban Development (“HUD”) and _____ (the “Recipient”).

This Agreement, the Recipient’s use of funds provided under this Agreement (the “Grant” or “Grant Funds”), and the Recipient’s operation of projects assisted with Grant Funds are governed by

1. The Consolidated Appropriations Act, 2024 (Public Law 118-42, approved March 9, 2024);
2. title IV of the McKinney-Vento Homeless Assistance Act 42 U.S.C. 11301 et seq. (the “Act”);
3. the Continuum of Care Program rule at 24 CFR part 578 (the “Rule”), as amended from time to time;
4. the Notice of Funding Opportunity for FY 2024 and FY 2025 Continuum of Care Competition and Renewal or Replacement of Youth Homeless Demonstration Program (NOFO) except for references in the NOFO to Executive Orders that have since been repealed;
5. all current Executive Orders; and
6. the Recipient’s application submissions on the basis of which these Grant Funds were approved by HUD, including the certifications, assurances, technical submission documents, and any information or documentation required to meet any grant award condition (collectively, the “Application”).

The Application is incorporated herein as part of this Agreement, except that only the project (those projects) listed below are funded by this Agreement. In the event of any conflict between any application provision and any provision contained in this Agreement, this Agreement shall control. Capitalized terms that are not defined in this agreement shall have the meanings given in the Rule.

HUD's total funding obligation authorized by this grant agreement is \$460600, allocated between the project(s) listed below (each identified by a separate grant number) and, within those projects, between budget line items, as shown below. The Grant Funds an individual project will receive are as shown in the Application on the final HUD-approved Summary Budget for the project. Recipient shall use the Grant Funds provided for the projects listed below, during the budget period(s) period stated below.

<u>Grant No.</u> <u>(FAIN)</u>	<u>Grant</u> <u>Term</u>	<u>Performance</u> <u>Period</u>	<u>Budget Period</u>	<u>Total Amount</u>
		(start date)- (end date)	(start date)- (end date)	
allocated between budget line items as follows:				
a. Continuum of Care Planning Activities				\$0
b. Acquisition				\$0
c. Rehabilitation				\$0
d. New construction				\$0
e. Leasing				\$0
f. Rental assistance				\$0
g. Supportive services				\$0
h. Operating costs				\$0
i. Homeless Management Information System				\$0
j. Administrative costs				\$0
k. Relocation costs				\$0
l. VAWA Costs				\$0
m. Rural Costs				\$0
n. HPC homelessness prevention activities:				
Housing relocation and stabilization services				\$0
Short-term and medium-term rental assistance				\$0

Pre-award Costs for Continuum of Care Planning

The Recipient may, at its own risk, incur pre-award costs for continuum of care planning awards, after the date of the HUD selection notice and prior to the effective date of this Agreement, if such costs: a) are consistent with 2 CFR 200.458; and b) would be allowable as a post-award cost; and c) do not exceed 10 percent of the total funds obligated to this award. The incurrence of pre-award costs in anticipation of an award imposes no obligation on HUD either to make the award, or to increase the amount of the approved budget, if the award is made for less than the amount anticipated and is inadequate to cover the pre-award costs incurred.

These provisions apply to all Recipients:

The Recipient:

- (1) shall not use grant funds to promote “gender ideology,” as defined in E.O. 14168, Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government;
- (2) agrees that its compliance in all respects with all applicable Federal anti-discrimination laws is material to the U.S. Government’s payment decisions for purposes of section 3729(b)(4) of title 31, United States Code;
- (3) certifies that it does not operate any programs promoting diversity, equity, and inclusion that violate any applicable Federal anti-discrimination laws;
- (4) shall not use any Grant Funds to fund or promote elective abortions, as required by E.O. 14182, Enforcing the Hyde Amendment; and
- (5) Notwithstanding anything in the NOFO or Application, this Grant shall not be governed by Executive Orders revoked by E.O. 14154, including E.O. 14008, or NOFO requirements implementing Executive Orders that have been revoked.

The recipient must administer its grant in accordance with all applicable immigration restrictions and requirements, including the eligibility and verification requirements that apply under title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, as amended ([8 U.S.C. 1601-1646](#)) (PRWORA) and any applicable requirements that HUD, the Attorney General, or the U.S. Center for Immigration Services may establish from time to time to comply with PRWORA, [Executive Order 14218](#), or other Executive Orders or immigration laws.

No state or unit of general local government that receives funding under this grant may use that funding in a manner that by design or effect facilitates the subsidization or promotion of illegal immigration or abets so-called “sanctuary” policies that seek to shield illegal aliens from deportation.

Subject to the exceptions provided by PRWORA, the recipient must use SAVE, or an equivalent verification system approved by the Federal government, to prevent any Federal public benefit from being provided to an ineligible alien who entered the United States illegally or is otherwise unlawfully present in the United States.

HUD will not enforce provisions of the Grant Agreement to the extent that they require the project to use a housing first program model.

As stated in Section III.A.2 of the NOFO, Faith-based organizations may be recipients or subrecipients for funds under this agreement on the same basis as any other organization.

Recipients may not, in the selection of subrecipients, discriminate against an organization based on the organization's religious character, affiliation, or exercise.

If any new projects funded under this Agreement are for project-based rental assistance for a term of fifteen (15) years, the funding provided under this Agreement is for the performance period stated herein only. Additional funding is subject to the availability of annual appropriations.

The budget period and performance period of renewal projects funded by this Agreement will begin immediately at the end of the budget period and performance period of the grant being renewed. Eligible costs incurred between the end of Recipient's budget period and performance period under the grant being renewed and the date this Agreement is executed by both parties may be reimbursed with Grants Funds from this Agreement. No Grant Funds for renewal projects may be drawn down by Recipient before the end date of the project's budget period and performance period under the grant that has been renewed.

For any transition project funded under this Agreement the budget period and performance period of the transition project(s) will begin immediately at the end of the Recipient's final operating year under the grant being transitioned. Eligible costs, as defined by the Act and the Rule, incurred between the end of Recipient's final operating year under the grant being transitioned and the execution of this Agreement may be paid with funds from the first operating year of this Agreement.

HUD designations of Continuums of Care as High-performing Communities (HPCS) are published on HUD.gov in the appropriate Fiscal Years' CoC Program Competition Funding Availability page. Notwithstanding anything to the contrary in the Application or this Agreement, Recipient may only use grant funds for HPC Homelessness Prevention Activities if the Continuum that designated the Recipient to apply for the grant was designated an HPC for the applicable fiscal year.

The Recipient must use the Grant Funds only for costs (including indirect costs) that meet the applicable requirements in 2 CFR part 200 (including appendices), as may be amended from time to time. The Recipient's indirect cost rate information is as provided in Addendum #1 to this Agreement. The Recipient must immediately notify HUD upon any change in the Recipient's indirect cost rate, so that HUD can amend the Agreement to reflect the change if necessary.

HUD notifications to the Recipient shall be to the address of the Recipient as stated in the Recipient's applicant profile in *e-snaps*. Recipient notifications to HUD shall be to the HUD Field Office executing the Agreement. No right, benefit, or advantage of the Recipient hereunder may be assigned without prior written approval of HUD.

The Recipient must comply with the applicable requirements in 2 CFR part 200, as may be amended from time to time.

Build America, Buy America Act. The Grantee must comply with the requirements of the Build

America, Buy America (BABA) Act, 41 USC 8301 note, and all applicable rules and notices, as may be amended, if applicable to the Grantee’s infrastructure project. Pursuant to HUD’s Notice, “Public Interest Phased Implementation Waiver for FY 2022 and 2023 of Build America, Buy America Provisions as Applied to Recipients of HUD Federal Financial Assistance” (88 FR 17001), any funds obligated by HUD on or after the applicable listed effective dates, are subject to BABA requirements, unless excepted by a waiver.

Waste, Fraud, Abuse, and Whistleblower Protections. Any person who becomes aware of the existence or apparent existence of fraud, waste or abuse of any HUD award must report such incidents to both the HUD official responsible for the award and to HUD’s Office of Inspector General (OIG). HUD OIG is available to receive allegations of fraud, waste, and abuse related to HUD programs via its hotline number (1-800-347-3735) and its online hotline form. You must comply with 41 U.S.C. § 4712, which includes informing your employees in writing of their rights and remedies, in the predominant native language of the workforce. Under 41 U.S.C. § 4712, employees of a government contractor, subcontractor, grantee, and subgrantee—as well as a personal services contractor—who make a protected disclosure about a Federal grant or contract cannot be discharged, demoted, or otherwise discriminated against as long as they reasonably believe the information they disclose is evidence of:

1. Gross mismanagement of a Federal contract or grant;
2. Waste of Federal funds;
3. Abuse of authority relating to a Federal contract or grant;
4. Substantial and specific danger to public health and safety; or
5. Violations of law, rule, or regulation related to a Federal contract or grant.

HUD may terminate all or a portion of the Grant in accordance with the Act, the Rule and 2 CFR 200.340. The Agreement constitutes the entire agreement between the parties and may be amended only in writing executed by HUD and the Recipient.

By signing below, Recipients that are states and units of local government certify that they are following a current HUD approved CHAS (Consolidated Plan).

This agreement is hereby executed on behalf of the parties as follows:

**UNITED STATES OF AMERICA,
Secretary of Housing and Urban Development**

BY: _____
(Signature)

(Typed Name and Title)

(Date/Federal Award Date)

RECIPIENT

(Name of Organization)

BY: _____
(Signature of Authorized Official)

(Typed Name and Title of Authorized Official)

(Date)

Indirect Cost Information for Award Applicant/Recipient

1. Federal Program/Assistance Listing Program Title:
CONTINUUM OF CARE PROGRAM/Assistance Listing# 14.267

2. Legal Name of Applicant/Recipient:

3. Indirect Cost Rate Information for the Applicant/Recipient:

Please check the box that applies to the Applicant/Recipient and complete the table only as provided by the instructions accompanying this form.

- ☐ The Applicant/Recipient will not charge indirect costs using an indirect cost rate.
- ☐ The Applicant/Recipient will calculate and charge indirect costs under the award by applying a *de minimis* rate as provided by 2 CFR 200.414(f), as may be amended from time to time.
- ☐ The Applicant/Recipient will calculate and charge indirect costs under the award using the indirect cost rate(s) in the table below, and each rate in this table is included in an indirect cost rate proposal developed in accordance with the applicable appendix to 2 CFR part 200 and, *if required*, has been approved by the cognizant agency for indirect costs.

Agency/department/major function	Indirect cost rate	Type of Direct Cost Base	Type of Rate
	%		
	%		
	%		

4. Submission Type (check only one):

☐ Initial submission ☐ Update

5. Effective date(s):

6. Certification of Authorized Representative for the Applicant/Recipient:

****Under penalty of perjury, I certify on behalf of the Applicant/Recipient that**

- (1) all information provided on this form is true, complete, and accurate, and
- (2) the Applicant/Recipient will provide HUD with an update to this form immediately upon learning of any change in the information provided on this form, and
- (3) I am authorized to speak for the Applicant/Recipient regarding all information provided on this form.

Signature: _____

Date: _____

Name: _____

Title: _____

****Warning:** Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. § 3729, 3802; 24 CFR § 28.10(b)(iii)).

Public Reporting Burden Statement: This collection of information is estimated to average 0.25 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of the requested information. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to: U.S. Department of Housing and Urban Development, Office of the Chief Data Officer, R, 451 7th St SW, Room 8210, Washington, DC 20410-5000. Do not send completed forms to this address. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection displays a valid OMB control number. This agency is authorized to collect this information under Section 102 of the Department of Housing and Urban Development Reform Act of 1989. The information you provide will enable HUD to carry out its responsibilities under this Act and ensure greater accountability and integrity in the provision of certain types of assistance administered by HUD. This information is required to obtain the benefit sought in the grant program. Failure to provide any required information may delay the processing of your application and may result in sanctions and penalties including of the administrative and civil money penalties specified under 24 CFR §4.38. This information will not be held confidential and may be made available to the public in accordance with the Freedom of Information Act (5 U.S.C. §552). The information contained on the form is not retrieved by a personal identifier, therefore it does not meet the threshold for a Privacy Act Statement.

Instructions for Completing the Indirect Cost Information for the Award Applicant/Recipient

Number	Item	Instructions
1	Federal Program/ Assistance Listing Program Title	Enter the title of the program as listed in the applicable funding announcement or notice of funding availability.
2	Legal Name of Applicant/ Recipient	Enter the legal name of the entity that will serve as the recipient of the award from HUD.
3	Indirect Cost Rate Information for the Applicant/ Recipient	<p>Mark the one (and only one) checkbox that best reflects how the indirect costs of the Applicant/Recipient will be calculated and charged under the award. Do not include indirect cost rate information for subrecipients.</p> <p>The table following the third checkbox must be completed only if that checkbox is checked. When listing a rate in the table, enter the percentage amount (for example, "15%"), the type of direct cost base to be used (for example, "MTDC"), and the type of rate ("predetermined," "final," "fixed," or "provisional").</p> <p>If using the Simplified Allocation Method for indirect costs, enter the applicable indirect cost rate and type of direct cost base in the first row of the table.</p> <p>If using the Multiple Allocation Base Method, enter each major function of the organization for which a rate was developed and will be used under the award, the indirect cost rate applicable to that major function, and the type of direct cost base to which the rate will be applied.</p> <p>If the Applicant/Recipient is a government and more than one agency or department will carry out activities under the award, enter each agency or department that will carry out activities under the award, the indirect cost rate(s) for that agency or department, and the type of direct cost base to which each rate will be applied.</p>
4	Submission Type	Check the appropriate box to identify whether this is the first submission of this form for the award or an update to a previous submission of this form for the award.
5	Effective date(s)	Enter the date(s) for which the information on this form applies.
6	Certification of Authorized Representative for the Applicant/ Recipient	An employee or officer of the Applicant/Recipient with the capacity and authority to make this certification for the Applicant/Recipient must make the certification by signing as provided. They must also provide the date of their signature, full name, and position title.