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CLIENT'S COPY



August 15, 2023

Mahesh Bhatia, Director of Finance  
Community Catalyst, Inc.  
One Federal Street  
Boston, MA 02110

Dear Mahesh:

Enclosed is the organization's 2022 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

MASSACHUSETTS FORM PC:

The Massachusetts Form PC should be mailed on or before November 15, 2023 to:

Non-Profit Org/Public Charities Div  
Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108

You have a balance due of \$1,000.

Payment must be made electronically via the Commonwealth of Massachusetts website at:

<https://www.paybill.com/maagocharities>

The annual report must be signed and dated by the authorized individual(s). Also be sure that all the necessary attachments are included with Form PC before filing.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Sincerely,

A handwritten signature in blue ink that reads "Joseph M. Giso".

Joseph M. Giso, CPA MST  
Partner

## SECURE 2.0 Act Implementation Timeline

2023

- The requirement to begin taking mandatory distributions (RMDs) from retirement plans and IRAs increases to age 73
- RMD excise tax drops from 50% to 25%
- Financial incentive (tax credit) for small businesses to offer a new 401(k)/403(b) plan
- Employees may self-certify hardships
- Employer contributions in 401(k) plans and SEP contributions may be made to Roth accounts

2024

- If compensation is greater than \$145,000, catch-up contributions in employer plans must be Roth
- Allows workers to withdraw up to \$1,000 once a year for personal or family emergencies without penalties
- Employers will be permitted to match student loan repayments as if those payments were elective deferrals
- IRA catch-up contributions will increase cost-of-living adjustments
- Beneficiaries of 529 college savings accounts can roll up to \$35,000 of leftover assets to a Roth IRA tax-and-penalty free over their lifetimes (subject to annual Roth IRA annual contribution limits)

2025

- Improves coverage for part-time workers by requiring employers to allow long-term, part-time workers to participate in their 401(k) or 403(b) plan
- Mandatory automatic enrollment and escalation for new 401(k) plans sponsored by employers with more than 10 employees
- Allows workers in their early 60's to increase their "catch-up" contributions, raising annual deferral contribution limits

Contact us for assistance with this important new set of regulations.

Form **8879-TE****IRS e-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or fiscal year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.****2022**

Name of filer

**COMMUNITY CATALYST, INC.**

EIN or SSN

**04-3355127**

Name and title of officer or person subject to tax

**EMILY STEWART  
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here .....	<input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <b>33,479,684.</b>
<b>2a</b> Form 990-EZ check here ...	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ...	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here .....	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here .....	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here .....	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here .....	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here .....	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize **JOHNSON O'CONNOR FERON & CARUCCI LLP** to enter my PIN **02176**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**04561302176****Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **JOHNSON O'CONNOR FERON & CARUCCI LL** Date **08/15/23**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

EXTENDED TO NOVEMBER 15, 2023

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury  
Internal Revenue Service

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

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**2022**Open to Public  
Inspection**A** For the 2022 calendar year, or tax year beginning and ending**B** Check if applicable:

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

**C** Name of organization

COMMUNITY CATALYST, INC.

Doing business as

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

ONE FEDERAL STREET

Room/suite

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

BOSTON, MA 02110

**F** Name and address of principal officer: EMILY STEWART

SAME AS C ABOVE

**D** Employer identification number

04-3355127

**E** Telephone number

617-338-6035

**G** Gross receipts \$

40,238,755.

**H(a)** Is this a group returnfor subordinates? ..... ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.COMMUNITYCATALYST.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1997**M** State of legal domicile: MA**Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO BUILD THE POWER OF PEOPLE TO CREATE A HEALTH SYSTEM ROOTED IN RACE EQUITY AND HEALTH JUSTICE AND		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	17
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	116
	6	Total number of volunteers (estimate if necessary)	6	17
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 62,189,152.	Current Year 32,260,782.
	9	Program service revenue (Part VIII, line 2g)	1,208,799.	1,008,292.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	55,845.	79,754.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,471.	130,856.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	63,488,267.	33,479,684.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,601,301.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,324,390.	10,606,132.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b		Total fundraising expenses (Part IX, column (D), line 25)	738,531.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,745,010.	10,948,919.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	34,670,701.	38,757,817.
19	Revenue less expenses. Subtract line 18 from line 12	28,817,566.	-5,278,133.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 56,345,662.	End of Year 49,266,824.
	21	Total liabilities (Part X, line 26)	4,643,360.	5,177,215.
	22	Net assets or fund balances. Subtract line 21 from line 20	51,702,302.	44,089,609.

**Part II** Signature Block

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

Sign Here	Signature of officer		Date		
	EMILY STEWART, EXECUTIVE DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	GISO JOSEPH		08/15/23		P00030126
Preparer Use Only	Firm's name	JOHNSON O'CONNOR FERON & CARUCCI LLP		Firm's EIN	20-3985546
	Firm's address	101 EDGEWATER DRIVE, SUITE 210 WAKEFIELD, MA 01880		Phone no. (781)	914-3400

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

**Part III** Statement of Program Service Accomplishments

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

☒**1** Briefly describe the organization's mission:

**TO BUILD THE POWER OF PEOPLE TO CREATE A HEALTH SYSTEM ROOTED IN RACE EQUITY AND HEALTH JUSTICE AND A SOCIETY WHERE HEALTH IS A RIGHT FOR ALL.**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 32,697,110. including grants of \$ 17,202,766. ) (Revenue \$ 1,008,292. )  
**VACCINE EQUITY & ACCESS PROGRAM (VEAP) WAS DEVELOPED WITH FUNDING FROM THE CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC) TO ADDRESS VACCINE CONFIDENCE AND INCREASE INFLUENZA AND COVID19 VACCINATION COVERAGE FOR ADULTS IN RACIAL AND/OR ETHNIC POPULATIONS EXPERIENCING DISPIRITING IN THE UNITED STATES. THE GOAL OF THE VACCINE EQUITY AND ACCESS PROGRAM (VEAP) IS TO INCREASE VACCINATION COVERAGE FOR ADULTS IN RACIAL AND/OR ETHNIC POPULATIONS EXPERIENCING DISPARITIES IN THE US.**

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**THE STATE CONSUMER HEALTH ADVOCACY PROGRAM ENCOMPASSES PROJECTS AIMED AT SUPPORTING AND EXPANDING THE CAPACITY OF CONSUMER ADVOCATES TO PARTICIPATE IN AND INFLUENCE PUBLIC POLICY ON A BROAD RANGE OF ISSUES SUCH AS HEALTH CARE ACCESS, AFFORDABILITY, AND EQUITY; ENROLLMENT IN HEALTH INSURANCE; PRIVATE INSURANCE REFORM; AND MEDICAID EXPANSION. IT ALSO ENCOMPASSES TOGETHER FOR MEDICAID, WHICH WORKS WITH ADVOCATES ACROSS THE COUNTRY TO SUPPORT STATE-BASED MEDICAID EXPANSION CAMPAIGNS. SOUTHERN HEALTH PARTNERS WORKS WITH ADVOCACY ORGANIZATIONS IN 12 STATES TO APPLY A REGIONAL APPROACH STATE HEALTH POLICY ISSUES IN THE REGION.**

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**TOGETHER FOR MEDICAID (TFM) IS A MULTI-ORGANIZATIONAL PROJECT THAT PROVIDES FUNDING, STRATEGIC GUIDANCE AND POLICY SUPPORT TO CAMPAIGNS TO EXPAND MEDICAID IN THE REMAINING NON-EXPANSION STATES. TOGETHER FOR MEDICAID'S WORK HAS LED TO 2.5 MILLION PEOPLE WITH LOW INCOMES GAINING HEALTH COVERAGE SINCE 2014. TFM WORKS WITH STATE AND LOCAL PARTNERS TO: EXPAND THE MEDICAID PROGRAM IN NON-EXPANSION STATES; DEFEND AND BUILD SUPPORT FOR THE MEDICAID PROGRAM; AND BUILD COMMUNITY POWER THROUGH GRASSROOTS ORGANIZING EFFORTS.**

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 32,697,110.

**Part IV Checklist of Required Schedules**

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

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	142
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X



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

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 116		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>		

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

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

**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	17			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent .....		17		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....			2	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....			3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....			4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....			5	X
<b>6</b> Did the organization have members or stockholders? .....			6	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....			7a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....			7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? .....			8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body? .....			8b	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....			9	X

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

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

**Section C. Disclosure**

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

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**MAHESH BHATIA - 617-338-6035**  
**ONE FEDERAL STREET, BOSTON, MA 02110**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EMILY STEWART EXECUTIVE DIRECTOR	40.00			X				271,159.	0.	15,644.
(2) ALBERT YEE SENIOR PROJECT ADVISOR	30.00				X			219,316.	0.	11,805.
(3) MAHESH BHATIA SENIOR DIR. OF FINANCE	40.00			X				198,241.	0.	35,398.
(4) DANA CLARKE SR. DIR., OPERATIONS & MGMT	40.00			X				193,210.	0.	35,863.
(5) TRAYMANESHA LAMY SR. DIR PROGRAMS & ADVOCACY	40.00				X			175,322.	0.	37,622.
(6) RENEE MARKUS HODIN SR STRATEGIC ADV-FORMER	40.00						X	161,028.	0.	9,800.
(7) STACEY WRIGHT SR. DIR. OF EQUITY & ENGMENT	40.00				X			159,318.	0.	37,622.
(8) REBECCA THIBAUT DIRECTOR OF DEVELOPMENT	40.00				X			152,765.	0.	33,736.
(9) KEITT, SHEREE PR. DIR-VACCINE EQUITY & ACCESS PROG	40.00				X			130,197.	0.	35,860.
(10) ROBERT PHILLIPS, MPA, MPH CHAIR/DIRECTOR	2.00	X		X				0.	0.	0.
(11) DIANE MACDONALD, MPA TREAS/DIR-FORMER AS OF 12/22	2.00	X		X				0.	0.	0.
(12) MARK SCHLESINGER, PH.D SECRETARY/DIRECTOR	2.00	X		X				0.	0.	0.
(13) ANTHONY SO, MD DIRECTOR	2.00	X						0.	0.	0.
(14) ANTON J. GUNN, MWS, CDM, CSP DIRECTOR	2.00	X						0.	0.	0.
(15) DAN MCGRATH DIRECTOR	2.00	X						0.	0.	0.
(16) JOIA CREAR-PERRY, MD DIRECTOR	2.00	X						0.	0.	0.
(17) KAREN HICKS DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KATHERINE S. VILLERS DIRECTOR	2.00	X						0.	0.	0.
(19) KIMA JOY TAYLOR, MD DIRECTOR	2.00	X						0.	0.	0.
(20) WENDY WARRING, JD DIRECTOR	2.00	X						0.	0.	0.
(21) TSHOMBRE HUBBARD TREASURER/DIR. AS OF 12/22	2.00	X		X				0.	0.	0.
(22) VANESSA GONZALEZ, MPW, MPA DIRECTOR	2.00	X						0.	0.	0.
(23) YVONNE GUTIERREZ DIRECTOR	2.00	X						0.	0.	0.
(24) LINA HOURANI-HARAJLI DIRECTOR	2.00	X						0.	0.	0.
(25) OLIVER KIM DIRECTOR	2.00	X						0.	0.	0.
(26) KIRAN SAVAGE-SANGWAN DIRECTOR	2.00	X						0.	0.	0.
<b>1b Subtotal</b>								1,660,556.	0.	253,350.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,660,556.	0.	253,350.

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

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- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3	X	
4	X	
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
YOUNG INVINCIBLES, 1201 CONNECTICUT AVE NW SUITE 600, WASHINGTON, DC 20036	PROGRAM CONSULTING	1,135,000.
NATIONAL IMMIGRATION LAW CENTER, 3450 WILSHIRE BLVD #108-62, LOS ANGELES, CA	PROGRAM CONSULTING	802,000.
JONES PUBLIC AFFAIRS INC., 1101 CONNECTICUT AVE NW STE 600, WASHINGTON, DC	PROGRAM CONSULTING	500,000.
LEADINGAGE, INC, 2519 CONNECTICUT AVE NW, WASHINGTON, DC 20008	PROGRAM CONSULTING	353,773.
MANATT, PHELPS & PHILLIPS LLP, 2049 CENTURY PARK EAST, SUITE 1700, LOS	LEGAL AND PROGRAM CONSULTING	350,375.

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

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	32,260,782.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....				32,260,782.		
<b>Program Service Revenue</b>	<b>2 a</b> SERVICE FEES	<b>Business Code</b>	541900	1,008,292.	1,008,292.		
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....				1,008,292.		
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			463,685.		
<b>4</b> Income from investment of tax-exempt bond proceeds .....							
<b>5</b> Royalties .....							
<b>6 a</b> Gross rents .....		<b>6a</b>	(i) Real (ii) Personal				
<b>b</b> Less: rental expenses ...		<b>6b</b>					
<b>c</b> Rental income or (loss) .....		<b>6c</b>					
<b>d</b> Net rental income or (loss) .....							
<b>7 a</b> Gross amount from sales of assets other than inventory .....		<b>7a</b>	(i) Securities (ii) Other				
<b>b</b> Less: cost or other basis and sales expenses .....		<b>7b</b>	6,375,140.				
<b>c</b> Gain or (loss) .....		<b>7c</b>	6,759,071.				
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b>					
<b>b</b> Less: direct expenses .....		<b>8b</b>					
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>9a</b>					
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> RECOVERY OF UNCOLLECTIBLE PLEDGES	<b>Business Code</b>	900099	126,166.			126,166.
	<b>b</b> OTHER REVENUE		900099	4,690.			4,690.
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....				130,856.		
	<b>12 Total revenue.</b> See instructions .....				33,479,684.	1,008,292.	0.

**Part IX Statement of Functional Expenses**

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

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	17,202,766.	17,202,766.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	667,807.	466,129.	190,325.	11,353.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	7,587,903.	5,318,573.	1,799,287.	470,043.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	1,707,512.	1,161,030.	476,307.	70,175.
<b>10</b> Payroll taxes	642,910.	450,973.	156,174.	35,763.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	109,920.		109,920.	
<b>c</b> Accounting	70,912.		70,912.	
<b>d</b> Lobbying	91,517.		91,517.	
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	8,699,132.	7,688,928.	979,987.	30,217.
<b>12</b> Advertising and promotion	2,023.	364.	1,554.	105.
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	411,242.	24,636.	386,606.	
<b>17</b> Travel	67,446.	35,054.	30,993.	1,399.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	254,034.	186,243.	67,791.	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	54,256.		54,256.	
<b>23</b> Insurance	36,669.		36,669.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> COMMUNICATIONS	735,737.	110,464.	519,406.	105,867.
<b>b</b> DUES AND SUBSCRIPTIONS	205,608.	35,199.	164,033.	6,376.
<b>c</b> LICENSE AND OTHER FEES	119,518.	38.	118,582.	898.
<b>d</b> EQUIPMENT	44,188.	9,339.	32,302.	2,547.
<b>e</b> All other expenses	46,717.	7,374.	35,555.	3,788.
<b>25</b> Total functional expenses. Add lines 1 through 24e	38,757,817.	32,697,110.	5,322,176.	738,531.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	47,332,379.	<b>1</b>	13,219,698.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	8,103,609.	<b>3</b>	6,732,284.
	<b>4</b> Accounts receivable, net .....	320,204.	<b>4</b>	423,103.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	104,554.	<b>9</b>	70,091.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 499,815.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 418,428.		
		135,643.	<b>10c</b>	81,387.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	186,882.	<b>12</b>	27,147,661.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	162,391.	<b>15</b>	1,592,600.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	56,345,662.	<b>16</b>	49,266,824.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,219,904.	<b>17</b>	1,548,693.
	<b>18</b> Grants payable .....	2,073,265.	<b>18</b>	1,968,649.
	<b>19</b> Deferred revenue .....	1,094,185.	<b>19</b>	0.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	256,006.	<b>25</b>	1,659,873.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	4,643,360.	<b>26</b>	5,177,215.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>			
	<b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	27,706,378.	<b>27</b>	28,947,371.
	<b>28</b> Net assets with donor restrictions .....	23,995,924.	<b>28</b>	15,142,238.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>			
	<b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
<b>32</b> <b>Total net assets or fund balances</b> .....	51,702,302.	<b>32</b>	44,089,609.	
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	56,345,662.	<b>33</b>	49,266,824.	

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	33,479,684.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	38,757,817.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-5,278,133.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	51,702,302.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-2,334,560.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	44,089,609.

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)



Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

2022

**Open to Public  
Inspection**

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

<b>Part I</b>	<b>Reason for Public Charity Status.</b> (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

**f** Enter the number of supported organizations

**g** Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	18088379.	12260661.	28021606.	62189152.	31630247.	152190045
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	18088379.	12260661.	28021606.	62189152.	31630247.	152190045
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						60719886.
<b>6 Public support.</b> Subtract line 5 from line 4.						91470159.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	18088379.	12260661.	28021606.	62189152.	31630247.	152190045
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	113,501.	86,197.	74,884.	55,845.	463,685.	794,112.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....			68,942.	34,471.	4,690.	108,103.
<b>11 Total support.</b> Add lines 7 through 10						153092260
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	6,013,874.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	59.75 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	61.25 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		
		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV** Supporting Organizations *(continued)*

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

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

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

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

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2022 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

**Part VI**

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

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



## 2022

\*\*\* Not Open to Public Inspection \*\*\*

223171 04-01-22

**Schedule B**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

Organization type (check one):

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

Form 990 or 990-EZ

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

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization	Employer identification number
COMMUNITY CATALYST, INC.	04-3355127

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CENTER FOR DISEASE CONTROL & PREV 600 PEACHTREE ST NE NO 1000 ATLANTA, GA 30308	\$ 13,186,584.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ROBERT WOOD JOHNSON FOUNDATION 50 COLLEGE ROAD EAST PRINCETON, NJ 08540	\$ 12,345,536.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	WYSS FOUNDATION 1601 CONNECTICUT AVENUE, NW, SUITE 802 WASHINGTON, DC 20009	\$ 1,925,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	LAURA AND JOHN ARNOLD FOUNDATION 1776 I ST NW WASHINGTON, DC 20006	\$ 1,112,681.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	ROCKEFELLER PHILANTHROPY ADVISORS (RPA) 6 W 48TH ST 10TH FLOOR NEW YORK, NY 10036	\$ 740,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

04-3355127

## Part II

(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____
(a) No. from Part I	(b)  Description of noncash property given	(c)  FMV (or estimate) (See instructions.)	(d)  Date received
	<hr/> <hr/> <hr/>	\$ _____	_____

Name of organization

Employer identification number

**COMMUNITY CATALYST, INC.****04-3355127**

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

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

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

**SCHEDULE C**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

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

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

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

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

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

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

Name of organization

**COMMUNITY CATALYST, INC.**

Employer identification number

**04-3355127**

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

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.

**2** Political campaign activity expenditures ..... \$ .....

**3** Volunteer hours for political campaign activities ..... ..

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

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ .....

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ .....

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No

**4a** Was a correction made? ..... ☐ Yes ☐ No

**b** If "Yes," describe in Part IV.

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

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ .....

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527  
exempt function activities ..... \$ .....

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,  
line 17b ..... \$ .....

**4** Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

**Schedule C (Form 990) 2022**

LHA

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)		4,116.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		87,401.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		91,517.													
<b>d</b> Other exempt purpose expenditures		38,666,299.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		38,757,816.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	85,847.	75,634.	80,613.	91,517.	333,611.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures	6,795.	14,069.	10,188.	4,116.	35,168.

Schedule C (Form 990) 2022

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

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

**Part IV** Supplemental Information

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

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

**Part I**

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

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

**Part II**

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

**Part III**

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

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

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

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

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

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

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

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

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

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

b Permanent endowment \_\_\_\_\_ %

c Term endowment \_\_\_\_\_ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		499,815.	418,428.	81,387.
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				81,387.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) CERTIFICATE OF DEPOSITS	27,147,661.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	27,147,661.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) DUE TO HCFA	19,500.
(3) OPERATING LEASE LIABILITIES	1,220,099.
(4) DUE TO CCAF	420,274.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,659,873.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	31,145,124.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	-2,334,560.
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	-2,334,560.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	33,479,684.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	33,479,684.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	38,757,817.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	38,757,817.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	38,757,817.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE ORGANIZATION IS ORGANIZED AS A MASSACHUSETTS NONPROFIT CORPORATION AND HAS BEEN RECOGNIZED BY THE IRS AS EXEMPT FROM FEDERAL INCOME TAXES UNDER IRC SECTION 501(A) AS AN ORGANIZATION DESCRIBED IN IRC SECTION 501(C)(3).

THE ORGANIZATION IS ALSO EXEMPT FROM MASSACHUSETTS STATE TAXES. HOWEVER, THE ORGANIZATION REMAINS SUBJECT TO INCOME TAXES ON ANY NET INCOME THAT IS DERIVED FROM A TRADE OR BUSINESS, REGULARLY CARRIED ON AND NOT IN FURTHERANCE OF THE PURPOSE FOR WHICH IT WAS GRANTED EXEMPTION.

THE ORGANIZATION REGULARLY REVIEWS AND EVALUATES ITS TAX POSITIONS TAKEN IN ITS FILED RETURNS AND RECOGNIZES THE BENEFIT FROM A TAX POSITION ONLY

**Part XIII** Supplemental Information *(continued)*

IF IT IS MORE LIKELY THAN NOT THAT THE POSITION WOULD BE SUSTAINED UPON  
AUDIT BASED SOLELY ON THE TECHNICAL MERITS OF THE TAX POSITION.

THE ORGANIZATION FILES FEDERAL AND MASSACHUSETTS TAX RETURNS. THE STATUTE  
OF LIMITATIONS FOR THESE JURISDICTIONS IS GENERALLY THREE YEARS. THE  
ORGANIZATION HAS NO RETURNS UNDER EXAMINATION AS OF DECEMBER 31, 2022.

SCHEDULE D PART XI LINE 2D

UNCOLLECTIBLE PLEDGES \$126,166

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

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

Attach to Form 990.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

**Part I** General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ABOUNDING PROSPERITY, INC 2311 MARTIN LUTHER KING JR. BLVD DALLAS, TX 75215	20-3746990	501C3	95,500.	0.			SUPPORT HEALTH ISSUES
ADAMS COMPASSIONATE HEALTHCARE NETWORK - 4431 BROOKFIELD CORPORATE DR UNIT F - CHANTILLY, VA 20151	46-1959130	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
AFRICAN CAREER, EDUCATION & RESOURCES, INC - 6800 78TH AVENUE, SUITE 101 - MINNEAPOLIS, MN 55445	47-1207676	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
AFRICAN COMMUNITIES TOGETHER, INC 127 WEST 127TH STREET, SUITE 221 NEW YORK, NY 10027	46-1689772	501C3	270,000.	0.			SUPPORT HEALTH ISSUES
AIDS TASKFORCE OF GREATER CLEVELAND - 2829 EUCLID AVENUE - CLEVELAND, OH 44115	34-1433612	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
ALABAMA ARISE P.O BOX 1188 MONTGOMERY, AL 36101	63-1186365	501C3	284,500.	0.			SUPPORT HEALTH ISSUES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 145.

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

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

Schedule I (Form 990) 2022

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN ASSOCIATION ON HEALTH AND DISABILITY - 110 N. WASHINGTON STREET, SUITE 407 - ROCKVILLE, MD 20850	52-1864887	501C3	207,000.	0.			SUPPORT HEALTH ISSUES
ARAB COMMUNITY CENTER FOR ECONOMIC AND SOCIAL SERVICES (ACCESS) - 2651 SAULINO COURT - DEARBORN, MI 48120	23-7444497	501C3	202,500.	0.			SUPPORT HEALTH ISSUES
AREA FIVE AGENCY ON AGING & COMMUNITY SERVICES, INC. - 1801 SMITH STREET - LOGANSPOET, IN 46947	23-7444508	501C3	31,250.	0.			SUPPORT HEALTH ISSUES
ARIZONA CAREGIVER COALITION P.O BOX 21623 PHOENIX, AZ 85036	46-5295415	501C3	7,000.	0.			SUPPORT HEALTH ISSUES
ARKANSAS COALITION OF MARSHALLESE 614 EAST EMMA AVE, SUITE 113 SPRINGDALE, AR 72764	35-2419968	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
ASIA PACIFIC CULTURAL CENTER 4851 SOUTH TACOMA WAY TACOMA, WA 98409	91-1854410	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
ASIAN & PACIFIC ISLANDER AMERICAN HEALT - ONE KAISER PLAZA, SUITE 850 - OAKLAND, CA 94612	94-3030866	501C3	247,500.	0.			SUPPORT HEALTH ISSUES
ASIAN AMERICAN COALITION FOR CHILDREN AND FAMILIES, INC. - 50 BROAD STREET, SUITE 1837 - NEW YORK, NY 10004	13-3682471	501C3	20,000.	0.			SUPPORT HEALTH ISSUES
ASIAN AMERICAN HEALTH COALITION OF THE GREATER HOUSTON AREA - 7001 CORPORATE DR. SUITE 120 - HOUSTON, TX 77036	31-1756818	501C3	27,500.	0.			SUPPORT HEALTH ISSUES

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ASIAN COUNSELING AND REFERRAL SERVICE - 3639 MARTIN LUTHER KING JR WAY S - SEATTLE, WA 98144	91-0916176	501C3	27,000.	0.			SUPPORT HEALTH ISSUES
BENEVOLENT SOCIETY 6100 14TH STREET DETROIT, MI 48208	85-2831854	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
BETTER FAMILY LIFE INC 5415 PAGE BLVD SAINT LOUIS, MO 63112	43-1346617	501C3	45,000.	0.			SUPPORT HEALTH ISSUES
BLACK VOTERS MATTER CAPACITY BUILDING INSTITUTE - 4751 BEST ROAD, SUITE 490 - ATLANTA, GA 30337	82-3835203	501C3	450,000.	0.			SUPPORT HEALTH ISSUES
BLAQOUT, INC. 517 CAMPBELL STREET KANSAS CITY, MO 64106	82-1144166	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
BPSOS CENTER FOR COMMUNITY ADVANCEMENT, INC. - 13950 MILTON AVE. SUITE 301 - WESTMINSTER, CA 92683	82-2413208	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
CASA, INC. (MARYLAND) 8151 15TH AVE HYATTSVILLE, MD 20783	52-1372972	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
CENTER FOR HEALTH PROGRESS PO BOX 18877 DENVER, CO 80218	43-2007393	501C3	117,500.	0.			SUPPORT HEALTH ISSUES
CENTER FOR POPULAR DEMOCRACY, INC 449 TROUTMAN STREET BROOKLYN, NY 11237	45-3813436	501C3	247,500.	0.			SUPPORT HEALTH ISSUES

Schedule I (Form 990)



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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CENTERLINK, INC PO BOX 24490 FORT LAUDERDALE, FL 33307-4490	52-2292725	501C3	180,000.	0.			SUPPORT HEALTH ISSUES
CHILDREN'S ACTION ALLIANCE 3030 N 3RD ST SUITE 650 PHOENIX, AZ 85012	86-0594785	501C3	25,000.	0.			SUPPORT HEALTH ISSUES
CHILDREN'S ALLIANCE 113 CHERRY ST SEATTLE, WA 98104-2205	91-0982879	501C3	25,000.	0.			SUPPORT HEALTH ISSUES
CHILDREN'S DEFENSE FUND (NEW YORK) 840 FIRST STREET NE, SUITE 300 WASHINGTON, DC 20002	52-0895622	501C3	20,000.	0.			SUPPORT HEALTH ISSUES
CITIZEN ACTION OF WISCONSIN EDUCATION FUND - 4716 W VLIET ST. - MILWAUKEE, WI 53208	39-1520619	501C3	232,500.	0.			SUPPORT HEALTH ISSUES
COLORADO CENTER ON LAW AND POLICY 789 N SHERMAN STREET, SUITE 300 DENVER, CO 80203	84-1264154	501C3	90,000.	0.			SUPPORT HEALTH ISSUES
COLORADO CONSUMER HEALTH INITIATIVE - 303 E 17TH AVE, SUITE 400 - DENVER, CO 80203	84-1145452	501C3	265,000.	0.			SUPPORT HEALTH ISSUES
COMMUNITY CARE NETWORK OF KANSAS INC - 700 SW JACKSON STREET - TOPEKA, KS 66603	48-1110925	501C3	231,500.	0.			SUPPORT HEALTH ISSUES
COMMUNITY SERVICE SOCIETY OF NEW YORK - 633 THIRD AVE, 10TH FL - NEW YORK, NY 10017	13-5562202	501C3	99,000.	0.			SUPPORT HEALTH ISSUES

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DETROIT RECOVERY PROJECT, INC 1121 E. MCNICHOLS HIGHLAND PARK, MI 48203	43-2078767	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
DISABILITY POLICY CONSORTIUM 25 KINGSTON STREET 4TH FLOOR BOSTON, MA 02111	04-3570281	501C3	45,000.	0.			SUPPORT HEALTH ISSUES
DOLORES C. HUERTA FOUNDATION PO BOX 2087 BAKERSFIELD, CA 93303	91-2145992	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
EL CENTRO, INC. 650 MINNESOTA AVENUE KANSAS CITY, KS 66101	36-2904073	501C3	228,000.	0.			SUPPORT HEALTH ISSUES
EQUALITY STATE POLICY CENTER 419 S 5TH ST., SUITE 1 LARAMIE, WY 82070	83-0305144	501C3	139,000.	0.			SUPPORT HEALTH ISSUES
EVERTHRIVE ILLINOIS (IL MHC) ATTN: KATHY WALIGORA CHICAGO, IL 60642	36-3651051	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
FARMWORKER JUSTICE FUND, INC. 1126 16TH ST., NW, SUITE LL-101 WASHINGTON, DC 20036	52-1196708	501C3	180,000.	0.			SUPPORT HEALTH ISSUES
FLORIDA VOICES FOR HEALTH, INC PO BOX 743094 BOYNTON BEACH, FL 33474	82-0921929	501C3	400,000.	0.			SUPPORT HEALTH ISSUES
FRIENDS OF THE HIGHWOOD PUBLIC LIBRARY - 102 HIGHWOOD AVE. - HIGHWOOD, IL 60040	83-4409594	501C3	57,500.	0.			SUPPORT HEALTH ISSUES

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FUND FOR SOUTHERN COMMUNITIES 4153-C FLAT SHOALS PARKWAY, SUITE 3 DECATUR, GA 30034	58-1426028	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
FUSION PARTNERSHIPS, INC. 1601 GUILFORD AVE STE 2 SOUTH BALTIMORE, MD 21202	52-2148413	501C3	75,000.	0.			SUPPORT HEALTH ISSUES
GEORGIA WATCH 55 MARIETTA ST NW ATLANTA, GA 30303	16-1639971	501C3	90,000.	0.			SUPPORT HEALTH ISSUES
GEORGIANS FOR A HEALTHY FUTURE 50 HURT PLAZA SE ATLANTA, GA 30303	26-3695851	501C3	609,500.	0.			SUPPORT HEALTH ISSUES
HEALTH CARE FOR ALL INC ONE FEDERAL STREET BOSTON, MA 02110	04-3071598	501C3	185,500.	0.			SUPPORT HEALTH ISSUES
HISPANIC COMMUNITY SERVICES INC. 211 VANDYNE ST. JONESBORO, AR 72401	68-0561016	501C3	26,250.	0.			SUPPORT HEALTH ISSUES
HMONG AMERICAN CENTER, INC 1109 NORTH 6TH STREET WAUSAU, WI 54403	39-1459824	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
HOOSIER ACTION RESOURCE CENTER, INC. - 1461 W. BLOOMFIELD RD. - BLOOMINGTON, IN 47403	83-4091031	501C3	100,000.	0.			SUPPORT HEALTH ISSUES
ICNA RELIEF USA PROGRAMS, INC. 8791 144TH STREET JAMAICA, NY 11435	04-3810161	501C3	52,500.	0.			SUPPORT HEALTH ISSUES

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ILLINOIS COALITION FOR IMMIGRANT AND REFUGEE RIGHTS - 228 S. WABASH AVE - CHICAGO, IL 60604	36-3783551	501C3	84,250.	0.			SUPPORT HEALTH ISSUES
JANNUS, INC. 1607 W. JEFFERSON ST BOISE, ID 83702	81-6035382	501C3	34,412.	0.			SUPPORT HEALTH ISSUES
KENTUCKY VOICES FOR HEALTH 1640 LYNDON FARM COURT LOUISVILLE, KY 40223	27-4557052	501C3	22,100.	0.			SUPPORT HEALTH ISSUES
KOREAN RESOURCE CENTER, INC KOREAN RESOURCE CENTER LOS ANGELES, CA 90019	95-3879699	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
LA CASITA CENTER INC 223 E. MAGNOLIA AVE LOUISVILLE, KY 40208	74-3178408	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
LA CLINICA DE LA RAZA INC P.O BOX 22210 OAKLAND, CA 94623	94-1744108	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
LA UNION DEL PUEBLO ENTERO PO BOX 188 SAN JUAN, TX 78589	93-1029197	501C3	60,000.	0.			SUPPORT HEALTH ISSUES
LESBIAN HEALTH INITIATIVE OF HOUSTON - 401 BRANARD ST 2ND FLOOR - HOUSTON, TX 77006	76-0438911	501C3	36,000.	0.			SUPPORT HEALTH ISSUES
LGBT CENTER OF RALEIGH 19 W HARGETT ST. SUITE 507 RALEIGH, NC 27601	26-2998186	501C3	100,500.	0.			SUPPORT HEALTH ISSUES

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LIVING INDEPENDENCE NETWORK CORPORATION, INC. - 1878 WEST OVERLAND ROAD - BOISE, ID 83705	82-0426465	501C3	7,000.	0.			SUPPORT HEALTH ISSUES
MAINE PEOPLE'S RESOURCE CENTER 565 CONGRESS ST., SUITE 200 PORTLAND, ME 04101	22-2586108	501C3	192,000.	0.			SUPPORT HEALTH ISSUES
MAKE THE ROAD NEW YORK 301 GROVE STREET BROOKLYN, NY 11237	11-3344389	501C3	72,500.	0.			SUPPORT HEALTH ISSUES
MAKE THE ROAD STATES, INC. (CONNECTICUT) - 850 STATE ST - BRIDGEPORT, CT 06604	84-3988830	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
MAKE THE ROAD STATES, INC. (NEVADA) - 301 GROVE STREET - BROOKLYN, NY 11237	84-3988830	501C3	110,000.	0.			SUPPORT HEALTH ISSUES
MARYLAND CITIZENS' HEALTH INITIATIVE EDUCATION FUND, INC. - 2600 ST. PAUL STREET - BALTIMORE, MD 21218	52-2173223	501C3	100,000.	0.			SUPPORT HEALTH ISSUES
MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC - 1035 14TH AVENUE NORTH - NASHVILLE, TN 37208	62-1035426	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
MEDICARE RIGHTS CENTER INC 266 WEST 37TH STREET, FL 3 NEW YORK, NY 10018	13-3505372	501C3	7,000.	0.			SUPPORT HEALTH ISSUES
MEN STOPPING VIOLENCE, INC 2785 LAWRENCEVILLE HIGHWAY, SUITE 1 DECATUR, GA 30033	58-1618891	501C3	100,500.	0.			SUPPORT HEALTH ISSUES

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METRO NEW YORK HEALTH CARE FOR ALL 420 WEST 45TH STREET, DC 1707 AFSCM NEW YORK, NY 10036	13-3870324	501C3	5,000.	0.			SUPPORT HEALTH ISSUES
MIAMI WORKERS CENTER 745 NW 54 STREET MIAMI, FL 33127	65-0942224	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
MID-FLORIDA AREA AGENCY ON AGING 100 SW 75TH STREET GAINESVILLE, FL 32607	59-1777567	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
MISSISSIPPI BLACK WOMEN'S ROUNDTABLE - 200 N. CONGRESS ST - JACKSON, MS 39289	83-1193631	501C3	72,500.	0.			SUPPORT HEALTH ISSUES
MISSOURI RURAL CRISIS CENTER 1906 MONROE STREET COLUMBIA, MO 65201	43-1432033	501C3	60,000.	0.			SUPPORT HEALTH ISSUES
MONTANA WOMEN VOTE 725 W. ALDER ST. SUITE 21 MISSOULA, MT 59802	81-0362732	501C3	49,500.	0.			SUPPORT HEALTH ISSUES
NATIONAL ASSOCIATION FOR THE ADVANCEMENT OF COLORED PEOPLE - 1072 J R LYNCH ST STE 7 - JACKSON, MS 39203-3352	64-6025998	501C4	75,000.	0.			SUPPORT HEALTH ISSUES
NATIONAL BLACK LEADERSHIP COMMISSION ON AIDS INC - 215 W. 125TH STREET, SUITE 2 - NEW YORK, NY 10027	13-3530740	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
NATIONAL KOREAN AMERICAN SERVICE AND EDUCATION CONSORTIUM, INC. - 13890 BRADDOCK ROAD, SUITE 309 - CENTREVILLE, VA 20121	11-3303986	501C3	57,500.	0.			SUPPORT HEALTH ISSUES

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NEW HORIZON MINISTRIES INC 3565 WHEATLEY STREET JACKSON, MS 39212	57-0899274	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
NEW JERSEY CITIZEN ACTION EDUCATION FUND - 625 BROAD STREET, SUITE 270 - NEWARK, NJ 07102	22-2493628	501C3	225,000.	0.			SUPPORT HEALTH ISSUES
NEW LIFE CONNECTION 4208 SIX FORKS ROAD , SUITE 1047 RALEIGH, NC 27609	56-2043482	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
NEW MEXICO CENTER ON LAW AND POVERTY - 924 PARK AVENUE, SW - ALBUQUERQUE, NM 87102	85-0437960	501C3	184,250.	0.			SUPPORT HEALTH ISSUES
NORTH CAROLINA AIDS ACTION NETWORK PO BOX 25044 RALEIGH, NC 27611	32-0323779	501C3	60,000.	0.			SUPPORT HEALTH ISSUES
NORTH CAROLINA ALLIANCE FOR HEALTH CARE4CAROLINA DURHAM, NC 27703	81-4271401	501C3	30,000.	0.			SUPPORT HEALTH ISSUES
NORTH CAROLINA JUSTICE CENTER 224 SOUTH DAWSON STREET RALEIGH, NC 27601	56-1348186	501C3	517,000.	0.			SUPPORT HEALTH ISSUES
NORTH COLORADO HEALTH ALLIANCE 2930 11TH AVE EVANS, CO 80620	65-1189617	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
NORTHEAST OHIO BLACK HEALTH COALITION - 18115 HARVARD AVENUE - CLEVELAND, OH 44128	45-4643139	501C3	95,500.	0.			SUPPORT HEALTH ISSUES

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NORTHWEST HEALTH LAW ADVOCATES - C3 - 101 YESLER WAY, SUITE 300 - SEATTLE, WA 98104-2552	91-1961032	501C3	181,000.	0.			SUPPORT HEALTH ISSUES
NUEVA ESPERANZA, INC. 4261 NORTH 5TH STREET PHILADELPHIA, PA 19140	23-2552707	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
OKLAHOMA POLICY, INC. 907 S DETROIT AVE, SUITE 1005 TULSA, OK 74120	33-1178624	501C3	167,500.	0.			SUPPORT HEALTH ISSUES
ONE VOICE, INC 1072 J R LYNCH ST, SUITE 7 JACKSON, MS 39203	02-0787550	501C3	202,500.	0.			SUPPORT HEALTH ISSUES
PACIFIC ISLANDER HEALTH PARTNERSHIP - 12912 BROOKHURST STREET, #410 - GARDEN GROVE, CA 92840	14-1911866	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
PALMETTO PROJECT, INC. 6296 RIVERS AVENUE, SUITE 100 NORTH CHARLESTON, SC 29406	57-0807801	501C3	163,000.	0.			SUPPORT HEALTH ISSUES
PARAQUAD, INC 5240 OAKLAND AVENUE ST LOUIS, MO 63110	23-7112449	501C3	60,000.	0.			SUPPORT HEALTH ISSUES
PARENT VOICES OAKLAND 5232 CLAREMONT AVE OAKLAND, CA 94618	45-3171972	501C3	100,000.	0.			SUPPORT HEALTH ISSUES
PATIENTS R WAITING 3074 WEAVER ROAD LITITZ, PA 17543	84-4433433	501C3	52,500.	0.			SUPPORT HEALTH ISSUES

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PEER NETWORK OF NEW YORK C/O VOCAL-NY - 300 DOUGLASS STREET - BROOKLYN, NY 11217	13-4094385	501C3	20,000.	0.			SUPPORT HEALTH ISSUES
PENNSYLVANIA HEALTH ACCESS NETWORK 1501 CHERRY ST PHILADELPHIA, PA 19102	47-4876589	501C3	212,000.	0.			SUPPORT HEALTH ISSUES
PEOPLE'S ACTION INSTITUTE 1130 N. MILWAUKEE AVENUE CHICAGO, IL 60642	36-2755109	501C3	270,000.	0.			SUPPORT HEALTH ISSUES
PLANNED PARENTHOOD OF NORTHERN, CENTRAL, AND SOUTHERN NEW JERSEY, INC. - 196 SPEEDWELL AVENUE - MORRISTOWN, NJ 07960	22-1643997	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
RANDOLPH COUNTY CARING COMMUNITY, INC - 101 WEST COATES STREET, SUITE 201 - MOBERLY, MO 65270	52-2199775	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
RIVA REFUGEE & IMMIGRANT VOICES IN ACTION - 2309 EUCLID AVENUE - DES MOINES, IA 50310	46-1017191	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
RURAL WOMEN'S HEALTH PROJECT, INC. 1108 S.W.2ND AVE GAINESVILLE, FL 32604	59-3429511	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
SALVATION AND SOCIAL JUSTICE 32 COURTLAND STREET WOODBURY, NJ 08096	83-1019858	501C3	138,000.	0.			SUPPORT HEALTH ISSUES
SGA YOUTH & FAMILY SERVICES 11 E. ADAMS STREET, SUITE 1500 CHICAGO, IL 60603	36-2167916	501C3	100,500.	0.			SUPPORT HEALTH ISSUES

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SHRIVER CENTER ON POVERTY LAW SARGENT SHRIVER NATIONAL CENTER ON CHICAGO, IL 60603	36-3151279	501C3	100,000.	0.			SUPPORT HEALTH ISSUES
SOCIAL CAPITAL INC. 165M NEW BOSTON ST. SUITE 233 WOBURN, MA 01801	76-0703107	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
SOMALI COMMUNITY RESETTLEMENT SERVICES OF OLMSTED COUNTY - 201 S. LYNDAL AVE - FARIBAULT, MN 55021	31-1668255	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
SOUTH CAROLINA APPLESEED LEGAL JUSTICE CENTER - SUE BERKOWITZ - COLUMBIA, SC 29201	57-1035023	501C3	231,500.	0.			SUPPORT HEALTH ISSUES
SOUTH CAROLINA ASSOCIATION OF COMMUNITY ACTION PARTNERSHIPS, INC. - 2700 MIDDLEBURG DRIVE, SUITE #213 - COLUMBIA, SC 29204	55-0861643	501C3	163,000.	0.			SUPPORT HEALTH ISSUES
SOUTH DAKOTA VOICES FOR PEACE (SDVFP) - PO BOX 600 - SIOUX FALLS, SD 57101	82-3171574	501C3	67,379.	0.			SUPPORT HEALTH ISSUES
SOUTHWEST LOUISIANA AREA HEALTH EDUCATION CENTER - 103 INDEPENDENCE BLVD. - LAFAYETTE, LA 70506	72-1191867	501C3	67,500.	0.			SUPPORT HEALTH ISSUES
SOWEGA RISING INC 2407 CHERRY LAUREL LANE ALBANY, GA 31705	83-2761941	501C3	59,500.	0.			SUPPORT HEALTH ISSUES
SPECIAL SERVICE FOR GROUPS, INC 905 EAST 8TH STREET LOS ANGELES, CA 90021	95-1716914	501C3	57,500.	0.			SUPPORT HEALTH ISSUES

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SPECT-ACTORS COLLECTIVE 620 NW 8TH STREET GRESHAM, OR 97030	77-0661661	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
TENNESSEE DISABILITY COALITION P.O. BOX 90145 NASHVILLE, TN 37209	62-1447320	501C3	7,000.	0.			SUPPORT HEALTH ISSUES
TENNESSEE HEALTH CARE CAMPAIGN 1423 KENSINGTON SQUARE COURT MURFREESBORO, TN 37130	58-1875599	501C3	102,100.	0.			SUPPORT HEALTH ISSUES
TENNESSEE JUSTICE CENTER, INC 211 SEVENTH AVENUE, NORTH NASHVILLE, TN 37219	62-1630417	501C3	332,000.	0.			SUPPORT HEALTH ISSUES
TEXAS ORGANIZING PROJECT EDUCATION FUND - 700 S. ZARZAMORA, - SAN ANTONIO, TX 78207	27-1481855	501C3	462,500.	0.			SUPPORT HEALTH ISSUES
THE BLACK CHURCH AND DOMESTIC VIOLENCE INSTITUTE - P.O. BOX 307 - NORTH BEACH, MD 20714	58-2431213	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
THE COMMON GROUND PROJECT FLORIDA, INC. - 2578 FLORIDIANE DR - MELBOURNE, FL 32935	85-0508143	501C3	52,500.	0.			SUPPORT HEALTH ISSUES
THE CONCILIO 650 FORT WORTH AVE SUITE 250 DALLAS, TX 75208	75-1770140	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
THE CONNECTICUT ORAL HEALTH INITIATIVE - PAREESA CHARMCHI GOODWIN - STURBRIDGE, MA 01566	52-2380576	501C3	35,000.	0.			SUPPORT HEALTH ISSUES

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THE JED FOUNDATION 530 7TH AVE STE 801 NEW YORK, NY 10018	13-4131139	501C3	20,000.	0.			SUPPORT HEALTH ISSUES
THE RHODE ISLAND ORGANIZING PROJECT - 134 MATHEWSON ST - PROVIDENCE, RI 02903	05-0482387	501C3	50,000.	0.			SUPPORT HEALTH ISSUES
TOGETHER LOUISIANA 3401 CANAL ST NEW ORLEANS, LA 70119	85-2994623	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
TOTAL LIFESTYLE CHANGE, INC 405 BENJAMIN CIRCLE FAYETTEVILLE, GA 30214	91-2151937	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
TRUE ALLIANCE CENTER INC 1550 BLUE HILL AVE, MATTAPAN, MA 02126	27-3114465	501C3	22,500.	0.			SUPPORT HEALTH ISSUES
UHCAN OHIO 360 S. 3RD STREET COLUMBUS, OH 43215	31-1542417	501C3	22,100.	0.			SUPPORT HEALTH ISSUES
UNIDOSUS 1126 16TH ST NW #600 WASHINGTON, DC 20036-4845	86-0212873	501C3	270,000.	0.			SUPPORT HEALTH ISSUES
UNITED WAY, INC UNITED WAY OF CENTRAL AND NORTHEASTERN CONNECTICUT - HARTFORD, CT 06106	06-0646653	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
URBAN AFFAIRS COALITION 1207 CHESTNUT STREET, FL 7TH PHILADELPHIA, PA 19107	23-7046393	501C3	57,500.	0.			SUPPORT HEALTH ISSUES

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UTAH HEALTH POLICY PROJECT 2369 W ORTON CIR STE 20 WEST VALLEY CITY, UT 84119	87-0684606	501C3	70,588.	0.			SUPPORT HEALTH ISSUES
VALLE DEL SOL INC 3807 N. 7TH STREET PHOENIX, AZ 85014	86-0251255	501C3	31,250.	0.			SUPPORT HEALTH ISSUES
VIRGINIA INTERFAITH CENTER FOR PUBLIC POLICY - 1716 E. FRANKLIN ST - RICHMOND, VA 23223	54-1362857	501C3	100,500.	0.			SUPPORT HEALTH ISSUES
VIRGINIA ORGANIZING, INC 703 CONCORD AVENUE CHARLOTTESVILLE, VA 22903-5208	54-1674992	501C3	120,000.	0.			SUPPORT HEALTH ISSUES
VIRGINIA POVERTY LAW CENTER, INC. 919 E. MAIN STREET SUITE 610 RICHMOND, VA 23219	54-1093402	501C3	12,500.	0.			SUPPORT HEALTH ISSUES
WABANAKI PUBLIC HEALTH & WELLNESS, NPC - 1 MERCHANTS PLAZA SUITE 401 P.O. BOX 1356 - BANGOR, ME 04401	04-3337456	501C3	5,000.	0.			SUPPORT HEALTH ISSUES
WAVES AHEAD CORP 1149 AVE. AMERICO MIRANDA SAN JUAN, PR 00921	66-0886812	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
WE GET 2 GIVE, INC. 13111 OLD FLETCHERTOWN ROAD BOWIE, MD 20720	83-0660660	501C3	57,500.	0.			SUPPORT HEALTH ISSUES
WEST VIRGINIANS FOR AFFORDABLE HEALTH CARE - C3 - POST OFFICE BOX 948 - CHARLESTON, WV 25323	20-3919052	501C3	22,100.	0.			SUPPORT HEALTH ISSUES

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WISCONSIN ALLIANCE FOR WOMEN'S HEALTH - 147 S BUTLER ST 1ST FLOOR - MADISON, WI 53701	80-0287566	501C3	2,000.	0.			SUPPORT HEALTH ISSUES
WOMEN WITH A VISION, INC 2028 ORETHA CASTLE HALEY BLVD NEW ORLEANS, LA 70119	72-1202185	501C3	67,500.	0.			SUPPORT HEALTH ISSUES
WV FREE 1217 QUARRIER ST CHARLESTON, WV 25339	55-0715930	501C3	71,500.	0.			SUPPORT HEALTH ISSUES
YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF SAN ANTONIO AND BEXAR COUNTY - 503 CASTROVILLE RD - SAN ANTONIO, TX 78237	74-1143135	501C3	95,500.	0.			SUPPORT HEALTH ISSUES

**Part III**

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV**

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

PART I, LINE 2:

THE ORGANIZATION MONITORS THE FUNDS BY REQUIRING ALL GRANT RECIPIENTS TO  
SUBMIT QUARTERLY REPORTS, SITE VISITS, DISCUSSIONS, AND RELATED FOLLOW UP  
VIA TELECONFERENCES AND EMAIL COMMUNICATION.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

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

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

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

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

**a** The organization? .....

**b** Any related organization? .....

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

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2022



**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) EMILY STEWART	(i)	271,159.	0.	0.	12,972.	2,672.	286,803.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALBERT YEE	(i)	219,316.	0.	0.	9,392.	2,413.	231,121.	0.
SENIOR PROJECT ADVISOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MAHESH BHATIA	(i)	198,241.	0.	0.	10,000.	25,398.	233,639.	0.
SENIOR DIR. OF FINANCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DANA CLARKE	(i)	193,210.	0.	0.	10,450.	25,413.	229,073.	0.
SR. DIR., OPERATIONS & MGMT	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) TRAYMANESHA LAMY	(i)	175,322.	0.	0.	7,982.	29,640.	212,944.	0.
SR. DIR PROGRAMS & ADVOCACY	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RENEE MARKUS HODIN	(i)	161,028.	0.	0.	7,627.	2,173.	170,828.	0.
SR STRATEGIC ADV-FORMER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) STACEY WRIGHT	(i)	159,318.	0.	0.	7,982.	29,640.	196,940.	0.
SR. DIR. OF EQUITY & ENGMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) REBECCA THIBAUT	(i)	152,765.	0.	0.	8,500.	25,236.	186,501.	0.
DIRECTOR OF DEVELOPMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) KEITT, SHEREE	(i)	130,197.	0.	0.	6,438.	29,422.	166,057.	0.
PR. DIR-VACCINE EQUITY & ACCESS PROG	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) DIANE MACDONALD, MPA	(i)	0.	0.	0.	0.	0.	0.	0.
TREAS/DIR-FORMER AS OF 12/22	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

<b>Part III</b>	<b>Supplemental Information</b>
-----------------	---------------------------------

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

[illegible]

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

A SOCIETY WHERE HEALTH IS A RIGHT FOR ALL.

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

THE CENTER FOR CONSUMER ENGAGEMENT IN HEALTH INNOVATION WORKS DIRECTLY  
WITH ADVOCATES TO INCREASE THE SKILLS AND POWER THEY HAVE TO ESTABLISH  
A PERMANENT AND EFFECTIVE VOICE FOR CONSUMERS, PARTICULARLY THOSE WITH  
COMPLEX HEALTH AND SOCIAL NEEDS. COLLABORATING WITH HEALTH PLANS,  
HOSPITALS AND PROVIDERS, THE CENTER SEEKS TO INCORPORATE THE CONSUMER  
EXPERIENCE INTO THE DESIGN OF SYSTEMS OF CARE. THE CENTER WORKS WITH  
STATE AND FEDERAL POLICYMAKERS TO MAKE SYSTEMS MORE RESPONSIVE TO  
CONSUMERS BY ADVOCATING FOR POLICIES THAT REDUCE INEQUITIES AND IMPROVE  
HEALTH.

THE CENTER ALSO OFFERS FEE-BASED CONSULTING SERVICES TO HELP PUBLIC  
PROGRAMS, HEALTH PLANS, HOSPITALS AND HEALTH SYSTEMS ENGAGE CONSUMERS  
IN MEANINGFUL WAYS TO ACHIEVE HEALTH SYSTEM TRANSFORMATION, DRIVING  
BETTER HEALTH OUTCOMES AND BETTER BUSINESS RESULTS.

THE DENTAL ACCESS PROJECT FOCUSES ON EXPANDING ACCESS TO ORAL  
HEALTHCARE BY WORKING WITH STATE ADVOCATES TO PROMOTE COVERAGE AND  
INNOVATIVE WORKFORCE SOLUTIONS. THE PROJECT AIMS TO EXPAND THE  
SUCCESSFUL DEPLOYMENT OF DENTAL THERAPISTS TO PROVIDE CARE TO RURAL AND  
LOW-INCOME POPULATIONS WITHOUT ACCESS TO DENTAL CARE.

THE WOMEN'S HEALTH PROGRAM WORKS TO DEFEND COVERAGE GAINS, AND TO

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

Schedule O (Form 990) 2022

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

IMPROVE ACCESS TO A WIDE RANGE OF HEALTH CARE SERVICES FOR WOMEN AND FAMILIES. THE PROJECT HAS A PARTICULAR FOCUS ON LIFTING UP THE VOICES OF WOMEN WHO ARE RARELY REPRESENTED IN HEALTH POLICY DISCUSSIONS, SUCH AS YOUNG WOMEN, WOMEN OF COLOR, IMMIGRANT WOMEN, OLDER WOMEN, LOW-INCOME WOMEN, TRANSGENDER PEOPLE, AND LESBIANS.

THE SUBSTANCE USE DISORDERS AND JUSTICE-INVOLVED POPULATIONS PROGRAM WORKS TO BUILDS BROAD BASED ADVOCACY FOR NEW AND PROVEN STRATEGIES TO ADDRESS ADDICTION AND OTHER MISUSE OF DRUGS AND ALCOHOL. WE HELP PEOPLE LEAD HEALTHIER LIVES BY IMPROVING THE QUALITY OF AND ACCESS TO HEALTH SERVICES AND COMMUNITY SUPPORTS. THESE SERVICES RANGE FROM PREVENTION AND TREATMENT TO HOUSING AND TRANSPORTATION.

THE CONSUMER SOLUTIONS FOR HEALTH EQUITY PROGRAM SEEKS TO MAKE LOCAL HEALTH CARE SYSTEMS MORE RESPONSIVE TO THE NEEDS OF THE COMMUNITY BY ELEVATING THE VOICES, STORIES, AND PRIORITIES OF PEOPLE WHO DESERVE A SEAT AT THE TABLE. WITH FUNDING SUPPORT FROM THE ROBERT WOOD JOHNSON FOUNDATION, CSHE PROVIDES GRASSROOTS ORGANIZATIONS WITH RESOURCES NEEDED TO INCREASE THEIR ABILITY TO ORGANIZE MEMBERS, BUILD PARTNERSHIPS WITH OTHER CONSTITUENCIES, AND DEVELOP EFFECTIVE COMMUNICATION-ALL OF WHICH ARE CRITICAL TO SHARED DECISION-MAKING.

OPEN ENROLLMENT OUTREACH, AWARENESS AND EDUCATION INITIATIVE, CCI SERVES AS THE NATIONAL COORDINATING ORGANIZATION FOR AN EFFORT TO SPREAD AWARENESS ABOUT THE OPEN ENROLLMENT PERIOD AND SPECIAL ENROLLMENT PERIOD. THROUGH THIS PROJECT, THE ORGANIZATION CREATES PLAIN-LANGUAGE CONSUMER-FACING MATERIALS ADVERTISING THE OPEN ENROLLMENT PERIOD AND SPECIAL ENROLLMENT PERIOD. MATERIALS EMPHASIZE

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

KEY MESSAGES AROUND FINANCIAL ASSISTANCE, IN-PERSON HELP AND THE SHORTENED OPEN ENROLLMENT PERIOD. MATERIALS ARE ALSO TAILORED TO TARGET KEY POPULATIONS WHO MAY BE ELIGIBLE FOR MARKETPLACE COVERAGE INCLUDING YOUNG ADULTS, IMMIGRANT COMMUNITIES, PERSONS OF COLOR AND PERSONS WHO IDENTIFY AS LGBTQ. MATERIALS ARE IN VARIOUS LANGUAGES INCLUDING ENGLISH, SPANISH, KOREAN, CHINESE, VIETNAMESE, TONGAN AND MARSHALLESE.

THE RESTUCCIA HEALTH JUSTICE FELLOWSHIP IS DEDICATED TO SUPPORTING THE GROWTH AND REACH OF DIVERSE ADVOCACY ORGANIZATIONS AND THEIR LEADERSHIP TEAMS SITUATED AT THE INTERSECTION OF HEALTH EQUITY, RACIAL JUSTICE, AND ORGANIZATIONAL TRANSFORMATION. THE FELLOWSHIP'S PRIMARY OBJECTIVE IS TO EQUIP DIVERSE TEAMS WITHIN LOCAL, STATE, AND NATIONAL HEALTH ADVOCACY ORGANIZATIONS WITH THE TOOLS, RESOURCES, AND TEAMWORK THEY NEED TO TRANSFORM THEIR ORGANIZATIONS. FROM THIS, THESE ORGANIZATIONS WILL BE ABLE TO TAKE GREATER STRIDES TOWARDS HEALTH EQUITY AND RACIAL JUSTICE.

VOICES FOR HEALTH JUSTICE PROJECT IS BUILDING THE POWER OF HEALTH CARE CONSUMER ADVOCATES WITH A FOCUS ON GRASSROOTS ORGANIZING, RACIAL JUSTICE AND ANTI-RACISM. THE PROJECT PROVIDES 25 PROJECT GRANTEEES ACROSS 24 STATES FINANCIAL RESOURCES AND TECHNICAL ASSISTANCE BASED ON COMMUNITY CATALYST'S SYSTEM OF ADVOCACY. EACH OF THESE 25 PROJECTS EMPHASIZES BUILDING THE POWER OF PEOPLE AT THE GRASSROOTS LEVEL TO DEMAND AND WIN HEALTH SYSTEM POLICY CHANGE AT THE NATIONAL, STATE AND LOCAL LEVEL.

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

THE FORM 990 IS PROVIDED TO EACH BOARD MEMBER BEFORE FILING. ANY QUESTIONS

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

AND/OR COMMENTS ARE SENT TO THE AUDIT COMMITTEE FOR RESOLUTION WITH MANAGEMENT. ONCE ALL QUESTIONS/ISSUES ARE SATISFACTORILY RESOLVED AND EACH BOARD MEMBER HAS VOTED TO ACCEPT THE FORM 990, IT IS FILED ELECTRONICALLY WITH THE IRS.

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

ALL BOARD MEMBERS SIGN AN ANNUAL STATEMENT DECLARING THAT THEY RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, READ AND UNDERSTOOD THE POLICY, AGREED TO COMPLY WITH THE POLICY, AND UNDERSTOOD THAT THE POLICY APPLIES TO ALL COMMITTEES AND SUBCOMMITTEES. IF THE BOARD DETERMINES THAT A CONFLICT OF INTEREST EXISTS, IT MAY APPOINT AN INDEPENDENT PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES. AFTER EXERCISING DUE DILIGENCE, THE BOARD MUST DETERMINE, BY A MAJORITY VOTE, WHETHER THE TRANSACTION OR AN ALTERNATIVE IS 1.) IN THE ORGANIZATION'S BEST INTEREST AND FOR ITS OWN BENEFIT, 2.) FAIR AND REASONABLE TO THE ORGANIZATION, AND 3.) THE MOST ADVANTAGEOUS TRANSACTION THE ORGANIZATION CAN OBTAIN UNDER THE CIRCUMSTANCES. THE INTERESTED PERSON MUST RECUSE HIM/HERSELF FROM THE DETERMINATION OF WHETHER THE FINANCIAL INTEREST MAY RESULT IN A CONFLICT OF INTEREST AND IN THE RESOLUTION OF SUCH A CONFLICT. IF IT IS DETERMINED THAT AN OFFICER OR A DIRECTOR VIOLATED THE POLICY, THE BOARD MAY TAKE APPROPRIATE DISCIPLINARY ACTION AGAINST THE INTERESTED PERSON INCLUDING, BUT NOT LIMITED TO, THE REMOVAL FROM THE BOARD OF DIRECTORS.

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

THE BOARD OF DIRECTORS ESTABLISH COMPENSATION FOR THE EXECUTIVE DIRECTOR BY REVIEWING SALARY INFORMATION FROM COMPARABLE ORGANIZATIONS CONTAINED IN RECENT SALARY SURVEYS. MANAGEMENT COMPENSATION IS REVIEWED ANNUALLY AND COMPARED TO ORGANIZATIONS OF SIMILAR SIZE, MISSION AND GEOGRAPHICAL

Name of the organization

COMMUNITY CATALYST, INC.

Employer identification number

04-3355127

## LOCATION USING COMPARABILITY DATA.

THE ORGANIZATION HAS AN INDEPENDENT COMPENSATION COMMITTEE WHICH COLLECTS AND EVALUATES ANNUALLY OUTSIDE DATA FOR COMPENSATION. THAT COMMITTEE VOTES ON THE EXECUTIVE COMPENSATION OF KEY EMPLOYEES ON AN ANNUAL BASIS.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE FOR INSPECTION UPON REQUEST AND ALSO ON THE WEBSITE OF THE MASSACHUSETTS DIVISION OF PUBLIC CHARITIES.

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

THE ORGANIZATION MAKES ITS FORM 990 AND FORM 1023 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE UPON REQUEST; GUIDESTAR.ORG; MASS. ATTORNEY GENERAL WEBSITE -[HTTP://WWW.CHARITIES.AGO.STATE.MA.US/CHARITIES/](http://WWW.CHARITIES.AGO.STATE.MA.US/CHARITIES/) AND OTHER SIMILAR TYPES OF WEBSITES.

## FORM 990, PART IX, LINE 11G, OTHER FEES:

## PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	29,896.
MANAGEMENT AND GENERAL EXPENSES	143,534.
FUNDRAISING EXPENSES	28,147.
TOTAL EXPENSES	201,577.

## PROGRAM CONSULTING:

PROGRAM SERVICE EXPENSES	7,647,727.
MANAGEMENT AND GENERAL EXPENSES	658,337.

Name of the organization

COMMUNITY CATALYST, INC.

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04-3355127

FUNDRAISING EXPENSES 2,070.

TOTAL EXPENSES 8,308,134.

## TEMPORARY SERVICES:

PROGRAM SERVICE EXPENSES 11,305.

MANAGEMENT AND GENERAL EXPENSES 178,116.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 189,421.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 8,699,132.

FORM 990, PAGE 12, PART XII, LINE 2C

THE ORGANIZATION DID NOT CHANGE EITHER ITS OVERSIGHT PROCESS OR  
SELECTION PROCESS DURING THE TAX YEAR OF ITS FINANCIAL STATEMENTS AND  
SELECTION OF AN INDEPENDENT ACCOUNTANT.



**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

**COMMUNITY CATALYST, INC.**

Employer identification number  
**04-3355127**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
COMMUNITY CATALYST ACTION FUND INC - 30-0687494, ONE FEDERAL STREET, BOSTON, MA 02110	HEALTH CARE POLICIES	MASSACHUSETTS	501(C)(4)		N/A		X

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

Schedule R (Form 990) 2022

**SEE PART VII FOR CONTINUATIONS**

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

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

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

[illegible]

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....	<b>1a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	<b>1b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	<b>1c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	<b>1d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) .....	<b>1e</b>	X
<b>f</b> Dividends from related organization(s) .....	<b>1f</b>	X
<b>g</b> Sale of assets to related organization(s) .....	<b>1g</b>	X
<b>h</b> Purchase of assets from related organization(s) .....	<b>1h</b>	X
<b>i</b> Exchange of assets with related organization(s) .....	<b>1i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	<b>1j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	<b>1k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	<b>1l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	<b>1m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	<b>1n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) .....	<b>1o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	<b>1p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	<b>1q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) .....	<b>1r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) .....	<b>1s</b>	X
<b>2</b> If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY CATALYST ACTION FUND INC.	O	66,092.	FMV
(2) COMMUNITY CATALYST ACTION FUND INC.	Q	36,545.	FMV
(3)			
(4)			
(5)			
(6)			

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

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

[illegible]

**Part VII** Supplemental Information

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

**PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:****NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

COMMUNITY CATALYST ACTION FUND INC

EIN: 30-0687494

ONE FEDERAL STREET

BOSTON, MA 02110

PRIMARY ACTIVITY: HEALTH CARE POLICIES

DIRECT CONTROLLING ENTITY: N/A

**THE COMMONWEALTH OF MASSACHUSETTS**  
**OFFICE OF THE ATTORNEY GENERAL**  
**NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION**  
**ONE ASHBURTON PLACE**  
**BOSTON, MASSACHUSETTS 02108**

(617) 727-2200, ext. 2101  
[www.mass.gov/ago/charities](http://www.mass.gov/ago/charities)

## Form PC

Report for the Fiscal Period: 01/01/22 to 12/31/22AG Account #: 038284 Federal ID #: 04-3355127

Electronic Payment Confirmation #: \_\_\_\_\_

Attach printout of electronic payment confirmation.

Electronic Payment Date: \_\_\_\_\_

When did the organization first engage in  
charitable work in Massachusetts? 03/04/1997Has the organization applied for or been granted  
IRS tax exempt status?☒ Yes ☐ NoIf yes, date of application **OR** date of determination letter:06/30/2002

IRS Exemption under 501(c):

3If exempt under 501(c), are contributions to the organization  
tax deductible as charitable contributions?☒ Yes ☐ No**Organization Data**Name: COMMUNITY CATALYST, INC.Mailing Address: ONE FEDERAL STREETCity: BOSTON State: MA ZIP: 02110Phone Number: 617-338-6035 Fax Number: 617-451-5838Email: MBHATIA@COMMUNITYCATALYST.ORG Website: WWW.COMMUNITYCATALYST.ORG**Check all items attached**

(if applicable)

- ☒ Filing Fee or Printout of  
Electronic Payment  
Confirmation
- ☒ Copy of IRS Return
- ☐ Audited Financial  
Statements/Review
- ☐ Amended Articles/  
By-Laws
- ☒ Schedule A-1
- ☒ Schedule A-2
- ☒ Schedule RO
- ☐ Schedule VCO
- ☐ Probate Account

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions.  
 Enter **up to 2** codes from Table 3 for your organization's main purpose(s)

Category	Code	Category	Code
County (Table 1)	<u>13</u>	Organization Purpose Code 1	<u>21</u>
Type of Organization (Table 2)	<u>16</u>	Organization Purpose Code 2	<u>61</u>

Please check box if final return prior to dissolution: ☐Office Use Only: **Payment Received**

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 03/04/1997

2. Where was the organization created? MASSACHUSETTS

3. What is the form of organization? (check one)

Corporation <input checked="" type="checkbox"/>	Testamentary Trust <input type="checkbox"/>
Unincorporated Association <input type="checkbox"/>	Inter Vivos Trust <input type="checkbox"/>

Other (please describe): \_\_\_\_\_

4. Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14. ☒ Yes ☐ No

5. Enter your summary of financial data:

	Financial Data	Amounts
A.	Contributions, gifts, grants, and similar amounts received	32,260,782.
B.	Gross support and revenue	33,863,615.
C.	Program services and similar amounts paid out	32,697,110.
D.	Fundraising expenses	738,531.
E.	Management and general expenses	5,322,176.
F.	Payments to affiliates	0.
G.	Total expenses	38,757,817.
H.	Net assets or fund balances at the end of the year	44,089,609.

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/ Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	EMILY STEWART EXECUTIVE DIRECTOR	40.00	271,159.	15,644.	0.
2.	ALBERT YEE SENIOR PROJECT ADVISOR	30.00	219,316.	11,805.	0.
3.	MAHESH BHATIA SENIOR DIRECTOR OF FINANCE	40.00	198,241.	35,398.	0.
4.	DANA CLARKE SR. DIR., OPERATIONS & MGMT	40.00	193,210.	35,863.	0.
5.	TRAYMANESHA LAMY SENIOR DIR. PRGRAMS	40.00	175,322.	37,622.	0.

7. Was any compensation provided to any of the individuals listed in question 6 above not quantified in your response to 6? If yes, please provide explanation (attach separate sheet). ☐ Yes ☒ No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	YOUNG INVINCIBLES	1,135,000.	PROGRAM CONSULTING
2.	NATIONAL IMMIGRATION LAW CENTER	802,000.	PROGRAM CONSULTING
3.	JONES PUBLIC AFFAIRS INC.	500,000.	PROGRAM CONSULTING
4.	LEADINGAGE, INC	353,773.	PROGRAM CONSULTING
5.	MANATT, PHELPS & PHILLIPS LLP	350,375.	LEGAL AND PROGRAM CONSULTING

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number) :

Bank	Address	Phone Number
SEE STATEMENT 1		

10. What is the organization's accounting method? ☐ Cash ☒ Accrual

☐ Other (specify): \_\_\_\_\_

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

12. Contact Person Name: MAHESH BHATIA

Street Address: ONE FEDERAL STREET

City: BOSTON State: MA ZIP Code: 02110

Phone Number: 617-338-6035



13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? ☒ Yes ☐ No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? ☒ Yes ☐ No

*If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.*

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box below to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. <i>(The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)</i>	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

**STATEMENT 2**

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

**STATEMENT 3**

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

**STATEMENT 4**

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? ☐ Yes ☒ No

*If yes attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.*

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FORM PC	BANK IN WHICH FUNDS ARE DEPOSITED	STATEMENT 1
---------	-----------------------------------	-------------

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NAME AND ADDRESS	PHONE NUMBER
------------------	--------------

M & T BANK 850 MAIN STREET BRIDGEPORT, CT 06604	716-842-4470
---	--------------

HINGHAM INSTITUTION FOR SAV 55 MAIN STREET HINGHAM, MA 02043	781-749-2200
--	--------------

BERKSHIRE BANK ONE VAN DE GRAAFF DR, #502 BURLINGTON, MA 01801	800-851-1001
--	--------------

CHARLES SCHWAB 2 OLIVER STREET, SUITE 806 BOSTON, MA 02109	617-742-6666
--	--------------

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FORM PC	NAME, ADDRESS, PHONE OF OTHER OFFICES	STATEMENT 2
---------	---------------------------------------	-------------

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NAME AND ADDRESS	PHONE NUMBER
------------------	--------------

LOIS UTTLEY 475 RIVERSIDE DR, STE 1600 NEW YORK, NY 10115	212-870-2010
---	--------------

TERA BIANCHI 1942 FIFTH AVENUE PITTSBURGH, PA 15219	206-892-8821
---	--------------

FORM PC

OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES

STATEMENT 3

NAME AND ADDRESSTITLE

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

EXECUTIVE DIRECTOR

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

SENIOR DIR. OF FINANCE

DANA CLARKE  
ONE FEDERAL STREET  
BOSTON, MA 02110

SR. DIR., OPERATIONS &amp; MGMT

RENEE MARKUS HODIN  
ONE FEDERAL STREET  
BOSTON, MA 02110

SR STRATEGIC ADV-FORMER

KATHERINE S. VILLERS  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

WENDY WARRING, JD  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

DIANE MACDONALD, MPA  
ONE FEDERAL STREET  
BOSTON, MA 02110

TREAS/DIR-FORMER AS OF 12/22

MARK SCHLESINGER, PH.D  
ONE FEDERAL STREET  
BOSTON, MA 02110

SECRETARY/DIRECTOR

JOIA CREAR-PERRY, MD  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

ANTON J. GUNN, MWS, CDM, CSP  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

KAREN HICKS  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

DAN MCGRATH  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

ROBERT PHILLIPS, MPA, MPH  
ONE FEDERAL STREET  
BOSTON, MA 02110

CHAIR/DIRECTOR

ANTHONY SO, MD  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

KIMA JOY TAYLOR, MD  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

TSHOMBRE HUBBARD  
ONE FEDERAL STREET  
BOSTON, MA 02110

TREASURER/DIR. AS OF 12/22

VANESSA GONZALEZ, MPW, MPA  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

YVONNE GUTIERREZ  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

LINA HOURANI-HARAJLI  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

OLIVER KIM  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

KIRAN SAVAGE-SANGWAN  
ONE FEDERAL STREET  
BOSTON, MA 02110

DIRECTOR

FORM PC

PAGE 4, LINE 18

STATEMENT 4

NAME AND ADDRESSAREA OF RESPONSIBILITY

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

CUSTODY OF FINANCIAL RECORDS

DANA CLARKE  
ONE FEDERAL STREET  
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

AUTHORIZED TO SIGN CHECKS

DANA CLARKE  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR CUSTODY OF FUNDS

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR CUSTODY OF FUNDS

TRUSHA PATEL  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR CUSTODY OF FUNDS

REBECCA THIBAUT  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR FUNDRAISING

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

CUSTODY OF FINANCIAL RECORDS

KIRALEE MCCAULEY  
ONE FEDERAL STREET  
BOSTON, MA 02110

CUSTODY OF FINANCIAL RECORDS

TRUSHA PATEL  
ONE FEDERAL STREET  
BOSTON, MA 02110

CUSTODY OF FINANCIAL RECORDS

DANA CLARKE  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

TRUSHA PATEL  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR CUSTODY OF FUNDS

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

KIRALEE MCCAULEY  
ONE FEDERAL STREET  
BOSTON, MA 02110

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

20. Has this organization or any of its officers, directors, or employees:

*If yes, please attach an explanation.*

(a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? ☐ Yes ☒ No

(b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? ☐ Yes ☒ No

(c) Been the subject of a proceeding regarding any solicitation or registration? ☐ Yes ☒ No

(d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency? ☐ Yes ☒ No

21. Have any restrictions been removed during the year from donor-restricted funds?

*If yes, please attach an explanation.*

☐ Yes ☒ No

22. Have donor-restricted funds been loaned to unrestricted funds?

*If yes, please attach an explanation.*

☐ Yes ☒ No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see *instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

(a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? ☐ Yes ☒ No

(b) Do you have such an agreement with any individual described in Related Party definition, sections (a) or (b)? ☐ Yes ☒ No

*If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relatives, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

*If the answer to any part of Question 24 is yes, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.*

During the year:			
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
H.	Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

## STATEMENT 5



FORM PC

PAGE 6, LINE 24

STATEMENT 5

NAME AND ADDRESS

COMMUNITY CATALYST ACTION FUND  
ONE FEDERAL STREET  
BOSTON, MA 02110

NATURE OF TRANSACTION

SHARED EMPLOYEE COSTS

AMOUNT INVOLVED

66,092.

PROCEDURE FOLLOWED

BOARD APPROVED

NAME AND ADDRESS

EMILY STEWART  
ONE FEDERAL STREET  
BOSTON, MA 02110

NATURE OF TRANSACTION

COMPENSATION

AMOUNT INVOLVED

285,512.

PROCEDURE FOLLOWED

BOARD APPROVED

NAME AND ADDRESS

MAHESH BHATIA  
ONE FEDERAL STREET  
BOSTON, MA 02110

NATURE OF TRANSACTION

COMPENSATION

AMOUNT INVOLVED

233,639.

PROCEDURE FOLLOWED

BOARD APPROVED

COMMUNITY CATALYST, INC.

04-3355127

NAME AND ADDRESS

COMMUNITY CATALYST ACTION FUND  
ONE FEDERAL STREET  
BOSTON, MA 02110

NATURE OF TRANSACTION

SHARED EXPENSE COST

AMOUNT INVOLVED

22,908.

PROCEDURE FOLLOWED

BOARD APPROVED

**Signature Required**

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: EMILY STEWART

Title: EXECUTIVE DIRECTOR

Name of Preparer: JOHNSON O'CONNOR FERON & CARUCCI LLP

Address 101 EDGEWATER DRIVE, SUITE 210

City WAKEFIELD State MA ZIP Code 01880

Phone Number (781) 914-3400

**Schedule A-1**  
**Solicitation Activities During Fiscal Year Covered By This Report**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

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Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

☐ Other (specify): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

## Schedule A-1 ctd.

## Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

## BOARD OF DIRECTORS

Name and Title: \_\_\_\_\_

Address ONE FEDERAL STREETCity BOSTON State MA ZIP Code 02110

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

## BOARD OF DIRECTORS

Name and Title: \_\_\_\_\_

Address ONE FEDERAL STREETCity BOSTON State MA ZIP Code 02110

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Schedule A-2****Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

☐ Other (specify): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

## Schedule A-2 ctd.

## Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

## BOARD OF DIRECTORS

Name and Title: \_\_\_\_\_

Address ONE FEDERAL STREETCity BOSTON State MA ZIP Code 02110

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

## BOARD OF DIRECTORS

Name and Title: \_\_\_\_\_

Address ONE FEDERAL STREETCity BOSTON State MA ZIP Code 02110

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

### Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

**Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: EMILY STEWART

Title: EXECUTIVE DIRECTOR

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_



## Schedule RO

1. Please read the instructions and definition of "Related Organization" carefully before completing this section. ( If you have more than five Related Organizations, please attach a list.)

COMMUNITY CATALYST ACTION		ADVOCATE FOR HEALTH CARE		
Name: <b>FUND</b>		Primary purpose or activity: <b>POLICIES</b>		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)
	466,861.		155,193.	622,054.

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

**Schedule RO ctd.**

2. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g., executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at question 1, on page 13, receiving the highest aggregate compensation ( *see instructions*). Use additional lines below to itemize by compensation source.

Name: <b>EMILY STEWART</b>		Title: <b>EXECUTIVE DIRECTOR</b>	
Income Source:  <b>COMMUNITY CATALYST, INC.</b>	Salary and Other Income:  <b>271,159.</b>	Benefits Plan:  <b>15,644.</b>	Other Compensation

Name: <b>ALBERT YEE</b>		Title: <b>SENIOR PROJECT ADVISOR</b>	
Income Source:  <b>COMMUNITY CATALYST, INC.</b>	Salary and Other Income:  <b>219,316.</b>	Benefits Plan:  <b>11,805.</b>	Other Compensation

Name: <b>MAHESH BHATIA</b>		Title: <b>SENIOR DIRECTOR OF FINANCE</b>	
Income Source:  <b>COMMUNITY CATALYST, INC.</b>	Salary and Other Income:  <b>198,241.</b>	Benefits Plan:  <b>35,398.</b>	Other Compensation

Name: <b>DANA CLARKE</b>		Title: <b>SENIOR DIRECTOR, OPERATIONS &amp; MGMT</b>	
Income Source:  <b>COMMUNITY CATALYST, INC.</b>	Salary and Other Income:  <b>193,210.</b>	Benefits Plan:  <b>35,863.</b>	Other Compensation

Name: <b>TRAYMANESHA LAMY</b>		Title: <b>SENIOR DIR. PROGRAM</b>	
Income Source:  <b>COMMUNITY CATALYST, INC.</b>	Salary and Other Income:  <b>175,322.</b>	Benefits Plan:  <b>37,622.</b>	Other Compensation

3. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions?

☐ Yes

☒ No

**Community Catalyst Inc. and Subsidiary**



**CONSOLIDATED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**Years Ended December 31, 2022 and 2021**

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Community Catalyst Inc. and Subsidiary

### **Opinion**

We have audited the accompanying consolidated financial statements of Community Catalyst Inc. and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Catalyst Inc. and Subsidiary as of December 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **Responsibilities of Management for the Consolidated Financial Statements**

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

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

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Catalyst Inc. and Subsidiary's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Catalyst Inc. and Subsidiary'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 audits.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as well as the supplementary information included in the consolidating statements of financial position, consolidating statements of activities, consolidating statements of functional expenses, and consolidating statements of cash flows are presented for purposes of additional analysis and are not required parts of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2023 on our consideration of Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Catalyst Inc. and Subsidiary's internal control over financial reporting and compliance.

*Johnson O'Connor Feron & Carucci LLP*

Wakefield, Massachusetts  
June 9, 2023



**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***

To the Board of Directors  
Community Catalyst Inc. and Subsidiary

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 consolidated financial statements of Community Catalyst Inc. and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 9, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Community Catalyst Inc. and Subsidiary'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Catalyst Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Catalyst Inc. and Subsidiary'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Catalyst Inc. and Subsidiary's consolidated 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 consolidated 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Johnson O'Connor Feron & Carucci LLP*

Wakefield, Massachusetts  
June 9, 2023



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

To the Board of Directors  
Community Catalyst Inc. and Subsidiary

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary's major federal program for the year ended December 31, 2022. Community Catalyst Inc. and Subsidiary's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Catalyst Inc. and Subsidiary complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Community Catalyst Inc. and Subsidiary 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 Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary's federal program.

### ***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 Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary's compliance with the requirements of its 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 Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary'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 Community Catalyst Inc. and Subsidiary'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.

*Johnson O'Connor Feron & Carucci LLP*

Wakefield, Massachusetts  
June 9, 2023

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	December 31,	
	2022	2021
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 13,879,569	\$ 48,146,361
Current portion of held-to-maturity securities	3,459,726	-
Investments	18,251,186	3,595
Certificates of deposit	183,507	183,287
Accounts receivable	358,068	205,876
Other receivable	31,932	166,745
Accrued interest receivable	33,103	-
Contributions and grants receivable - current, net	5,966,921	6,397,986
Due from related parties	28,253	49,856
Prepaid expenses	70,091	104,554
Total current assets	<u>42,262,356</u>	<u>55,258,260</u>
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>81,387</u>	<u>135,643</u>
<b>OTHER ASSETS</b>		
Held-to-maturity securities, less current portion	5,253,242	-
Right of use assets - operating leases	1,080,666	-
Deferred rent	37,204	-
Contributions and grants receivable - non-current, net	765,363	1,705,623
Deposits	3,295	66,628
Total other assets	<u>7,139,770</u>	<u>1,772,251</u>
Total assets	<u>\$ 49,483,513</u>	<u>\$ 57,166,154</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of operating lease liabilities	\$ 807,681	\$ -
Accounts payable and accrued expenses	1,211,118	866,699
Accrued employee benefits	352,484	367,485
Grants payable	1,968,649	2,075,765
Refundable advance	-	1,094,185
Due to related party	19,500	100,000
Total current liabilities	<u>4,359,432</u>	<u>4,504,134</u>
<b>LONG-TERM LIABILITIES</b>		
Operating lease liabilities, less current portion	412,418	-
Deferred rent	-	156,006
Total long-term liabilities	<u>412,418</u>	<u>156,006</u>
Total liabilities	<u>4,771,850</u>	<u>4,660,140</u>
<b>NET ASSETS</b>		
Net assets without donor restrictions		
Undesignated	26,002,564	27,947,530
Board designated	3,100,000	-
Total net assets without donor restrictions	<u>29,102,564</u>	<u>27,947,530</u>
Net assets with donor restrictions	15,609,099	24,558,484
Total net assets	<u>44,711,663</u>	<u>52,506,014</u>
Total liabilities and net assets	<u>\$ 49,483,513</u>	<u>\$ 57,166,154</u>

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**

	Year Ended December 31, 2022		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>PROGRAM AND SUPPORT REVENUE</b>			
Contributions and grants	\$ 1,067,641	\$ 31,393,141	\$ 32,460,782
Service fees	1,008,292	-	1,008,292
Recoveries on uncollectible pledges	126,166	-	126,166
Contributed goods and services	-	-	-
Uncollectible grants receivable	-	-	-
Net assets released from restrictions	40,342,526	(40,342,526)	-
Total program and support revenue	42,544,625	(8,949,385)	33,595,240
<b>OTHER INCOME (LOSS)</b>			
Other income	4,690	-	4,690
Net investment income (loss)	(2,253,872)	-	(2,253,872)
Total other income (loss)	(2,249,182)	-	(2,249,182)
<b>TOTAL REVENUES</b>	40,295,443	(8,949,385)	31,346,058
<b>EXPENSES</b>			
Program services	32,929,541	-	32,929,541
Management and general	5,458,440	-	5,458,440
Fundraising	752,428	-	752,428
Total expenses	39,140,409	-	39,140,409
Change in net assets	1,155,034	(8,949,385)	(7,794,351)
<b>NET ASSETS - BEGINNING OF YEAR</b>	27,947,530	24,558,484	52,506,014
<b>NET ASSETS - END OF YEAR</b>	\$ 29,102,564	\$ 15,609,099	\$ 44,711,663

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**

	Year Ended December 31, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
Contributions and grants	\$ 25,461,920	\$ 36,927,232	\$ 62,389,152
Service fees	1,208,799	-	1,208,799
Recoveries on uncollectible pledges	-	-	-
Contributed goods and services	100,000	-	100,000
Uncollectible grants receivable	-	(676,443)	(676,443)
Net assets released from restrictions	34,006,928	(34,006,928)	-
Total revenues	60,777,647	2,243,861	63,021,508
<b>OTHER INCOME (LOSS)</b>			
Other income	34,471	-	34,471
Net investment income (loss)	59,137	-	59,137
Total other income (loss)	93,608	-	93,608
<b>TOTAL REVENUES</b>	60,871,255	2,243,861	63,115,116
<b>EXPENSES</b>			
Program services	31,944,093	-	31,944,093
Management and general	2,894,254	-	2,894,254
Fundraising	223,285	-	223,285
Total expenses	35,061,632	-	35,061,632
Change in net assets	25,809,623	2,243,861	28,053,484
<b>NET ASSETS - BEGINNING OF YEAR</b>	2,137,907	22,314,623	24,452,530
<b>NET ASSETS - END OF YEAR</b>	\$ 27,947,530	\$ 24,558,484	\$ 52,506,014

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

	Year Ended December 31, 2022			
		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Subgrants	\$ 17,325,655	\$ -	\$ -	\$ 17,325,655
Payroll and related costs	7,433,947	2,885,087	590,724	10,909,758
Program consulting	7,720,827	674,369	2,070	8,397,266
Communications	110,464	519,406	105,867	735,737
Professional fees	29,896	373,499	28,147	431,542
Occupancy	24,636	386,606	-	411,242
Meetings and travel	221,297	99,715	1,399	322,411
Subscriptions	35,199	169,778	6,376	211,353
Supplies and office expenses	7,411	174,139	4,686	186,236
Rebranding	10,506	49,032	10,507	70,045
Depreciation	-	54,256	-	54,256
Equipment	9,339	32,302	2,547	44,188
Insurance	-	36,669	-	36,669
License and other fees	-	2,028	-	2,028
Advertising	364	1,554	105	2,023
Contracted services	-	-	-	-
Bad debt expense	-	-	-	-
Total expenses	<u>\$ 32,929,541</u>	<u>\$ 5,458,440</u>	<u>\$ 752,428</u>	<u>\$ 39,140,409</u>

See notes to consolidated financial statements.



**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

	Year Ended December 31, 2021			
		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Subgrants	\$ 15,792,928	\$ 18,925	\$ -	\$ 15,811,853
Payroll and related costs	6,774,073	1,395,245	195,256	8,364,574
Program consulting	9,156,435	457,124	4,574	9,618,133
Communications	5,147	23,379	-	28,526
Professional fees	6,295	279,258	14,819	300,372
Occupancy	32,797	413,289	-	446,086
Meetings and travel	22,806	1,252	355	24,413
Subscriptions	20,042	161,868	2,286	184,196
Supplies and office expenses	6,691	20,245	3,284	30,220
Rebranding	-	-	-	-
Depreciation	-	54,256	-	54,256
Equipment	21,603	32,470	2,711	56,784
Insurance	-	35,647	-	35,647
License and other fees	-	-	-	-
Advertising	4,087	1,296	-	5,383
Contracted services	101,189	-	-	101,189
Bad debt expense	-	-	-	-
Total expenses	<u>\$ 31,944,093</u>	<u>\$ 2,894,254</u>	<u>\$ 223,285</u>	<u>\$ 35,061,632</u>

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

	Years Ended December 31,	
	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (7,794,351)	\$ 28,053,484
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities:		
Noncash lease expense	719,427	-
Amortization of discount on contributions and grants receivable	(60,107)	29,689
Uncollectible grants receivable	-	676,443
Depreciation	54,256	54,256
Amortization of bond premium	12,257	-
Net realized and unrealized (gains) losses on investments	2,718,491	(825)
(Increase) decrease in operating assets:		
Accounts receivable	(152,192)	157,632
Other receivable	134,813	(36,227)
Accrued interest receivable	(33,103)	-
Unbilled receivables	-	32,094
Contributions and grants receivable	1,431,432	(2,694,438)
Due from related parties	21,603	116,327
Prepaid expenses	34,463	140,916
Deposits	63,333	(58,633)
Deferred rent	(37,204)	-
Increase (decrease) in operating liabilities:		
Operating lease liabilities	(787,502)	-
Accounts payable and accrued expenses	344,419	(264,439)
Accrued employee benefits	(15,001)	105,216
Grants payable	(107,116)	(438,322)
Refundable advance	(1,094,185)	1,094,185
Due to related party	(80,500)	92,500
Deferred rent	51,502	(42,287)
Net cash provided (used) by operating activities	<u>(4,575,265)</u>	<u>27,017,571</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(27,341,222)	(454)
Purchase of held-to-maturity securities	(8,725,225)	-
Purchase of certificate of deposit	(220)	-
Proceeds from sale of investments	6,375,140	-
Net cash used in investing activities	<u>(29,691,527)</u>	<u>(454)</u>
Net increase (decrease) in cash and cash equivalents	(34,266,792)	27,017,117
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>48,146,361</u>	<u>21,129,244</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 13,879,569</u></u>	<u><u>\$ 48,146,361</u></u>

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

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	Years Ended December 31,	
	2022	2021
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOWS INFORMATION</b>		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 787,781	\$ -
Right of use assets obtained in exchange for new operating lease liabilities	1,800,093	-

See notes to consolidated financial statements.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**1. STATEMENT OF PURPOSE**

**Community Catalyst –**

Community Catalyst Inc. (“CCI”) is a leading non-profit national health advocacy organization dedicated to advancing a movement for health equity and justice. CCI partners with local, state and national advocates to leverage and build power so all people can influence decisions that affect their health. Health systems will not be accountable to people without a fully engaged and organized community voice. That’s why CCI work every day to ensure people’s interests are represented wherever important decisions about health and health care are made: in communities, state houses and on Capitol Hill. CCI’s primary office is located in Boston, Massachusetts with other offices in New York.

**Community Catalyst Action Fund –**

Community Catalyst Action Fund, Inc. (the “Action Fund”) was incorporated on May 12, 2011. The Action Fund was created as an organization described under IRS section 501(c) (4) (social welfare organization) to ensure that national, state, and local health care policies and delivery systems meet community and individual needs by sponsoring and promoting public education, advocacy, community participation in policy-making, and collaboration among stake-holders and others dedicated to improving the nation's health care system. The Action Fund provides support for state-based health advocacy to ensure health reform reflects people’s interests and concerns, especially those of historically excluded populations.

The by-laws of the Action Fund provide that its Board of Directors shall be appointed by the Board of Community Catalyst Inc. In addition, the Action Fund has entered into a resource sharing agreement with CCI whereby CCI employees provide programmatic and support services, including accounting, fundraising, and other administrative services. It also reimburses CCI for shared office space and office equipment use.

**Community Catalyst operates a variety of programs listed as follows:**

**The Center for Consumer Engagement in Health Innovation** works directly with advocates to increase the skills and power they have to establish a permanent and effective voice for consumers, particularly those with complex health and social needs. Collaborating with health plans, hospitals and providers, the Center seeks to incorporate the consumer experience into the design of systems of care. The Center works with state and federal policymakers to make systems more responsive to consumers by advocating for policies that reduce inequities and improve health.

The Center also offers fee-based consulting services to help public programs, health plans, hospitals and health systems engage consumers in meaningful ways to achieve health system transformation, driving better health outcomes and better business results.

**The State Consumer Health Advocacy Program** encompasses projects aimed at supporting and expanding the capacity of consumer advocates to participate in and influence public policy on a broad range of issues such as health care access, affordability, and equity; enrollment in health insurance; private insurance reform; and Medicaid expansion. It also encompasses Southern Health Partners, which works with advocacy organizations in 12 states to apply a regional approach state health policy issues in the region.

**Together For Medicaid** works with advocates across the country to support state-based Medicaid expansion campaigns.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**1. STATEMENT OF PURPOSE (Continued)**

**The Dental Access Project** focuses on expanding access to oral healthcare by working with state advocates to promote coverage and innovative workforce solutions. The project aims to expand the successful deployment of dental therapists to provide care to rural and low-income populations without access to dental care.

**The Women's Health Program** works to defend coverage gains, and to improve access to a wide range of health care services for women and families. The project has a particular focus on lifting up the voices of women who are rarely represented in health policy discussions, such as young women, women of color, immigrant women, older women, low-income women, transgender people, and lesbians.

**The Substance Use Disorders and Justice-Involved Populations Program** works to build broad based advocacy for new and proven strategies to address addiction and other misuse of drugs and alcohol. We help people lead healthier lives by improving the quality of and access to health services and community supports. These services range from prevention and treatment to housing and transportation.

**The Consumer Solutions for Health Equity Program** seeks to make local health care systems more responsive to the needs of the community by elevating the voices, stories, and priorities of people who deserve a seat at the table. With funding support from the Robert Wood Johnson Foundation, CSHE provides grassroots organizations with resources needed to increase their ability to organize members, build partnerships with other constituencies, and develop effective communication—all of which are critical to shared decision-making.

**Open Enrollment Outreach, Awareness and Education Initiative**, CCI serves as the national coordinating organization for an effort to spread awareness about the open enrollment period and special enrollment period. Through this project, the Organization creates plain-language consumer-facing materials advertising the open enrollment period and special enrollment period. Materials emphasize key messages around financial assistance, in-person help and the shortened open enrollment period. Materials are also tailored to target key populations who may be eligible for marketplace coverage including young adults, immigrant communities, persons of color and persons who identify as LGBTQ. Materials are in various languages including English, Spanish, Korean, Chinese, Vietnamese, Tongan and Marshallese.

**Vaccine Equity & Access Program (VEAP)** was developed with funding from the Centers for Disease Control and Prevention (CDC) to address vaccine confidence and increase influenza and COVID-19 vaccination coverage for adults in racial and/or ethnic populations experiencing disparities in the United States. The goal of the Vaccine Equity and Access Program (VEAP) is to increase vaccination coverage for adults in racial and/or ethnic populations experiencing disparities in the US.

**The Restuccia Health Justice Fellowship** is dedicated to supporting the growth and reach of diverse advocacy organizations and their leadership teams situated at the intersection of health equity, racial justice, and organizational transformation. The Fellowship's primary objective is to equip diverse teams within local, state, and national health advocacy organizations with the tools, resources, and teamwork they need to transform their organizations. From this, these organizations will be able to take greater strides towards health equity and racial justice.

**Voices for Health Justice Project** is building the power of health care consumer advocates with a focus on grassroots organizing, racial justice and anti-racism. The project provides 25 project grantees across 24 states financial resources and technical assistance based on Community Catalyst's system of advocacy. Each of these 25 projects emphasizes building the power of people at the grassroots level to demand and win health system policy change at the national, state and local level.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Principles of Consolidation –**

The members of the Board of Directors of CCI appoint the members of the Board of Directors of the Action Fund (referred to as CCI's Subsidiary in these consolidated financial statements).

Accordingly, these consolidated financial statements include the accounts of Community Catalyst Inc. and Subsidiary (collectively, the Organization). All significant inter-Organization balances and transactions have been eliminated in consolidation.

**Basis of Presentation –**

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting. Accordingly, assets are recorded when the Organization obtains the rights of ownership or is entitled to claim receipt, and liabilities are recorded when the obligation is incurred.

**Use of Estimates –**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Date of Management's Review –**

Subsequent events have been evaluated by management through June 9, 2023, the date the consolidated financial statements were available to be issued.

**Cash and Cash Equivalents –**

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

**Accounts Receivable –**

Accounts receivable are recorded at the invoiced amount and do not bear interest. Accounts receivable are presented in the consolidated statements of financial position net of estimated uncollectible amounts. The Organization establishes an allowance for estimated uncollectible accounts sufficient to cover anticipated credit losses.

The Organization determines its allowance based on management's evaluation of outstanding accounts receivable at the end of the year. Adjustments are made in periods any excess or shortfall is identified. Individual uncollectible accounts are written off against the allowance when collection of the individual accounts appears doubtful. There was no allowance for doubtful accounts as of December 31, 2022 and 2021.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Contributions and Grants Receivable –**

Unconditional contributions and grants receivable that are expected to be collected within one year are recorded at net realizable value.

Unconditional contributions and grants expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contributions and grants revenue in the consolidated statements of activities.

The Organization determines the allowance for uncollectible contributions and grants receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions and grants receivable are written off when deemed uncollectable. At December 31, 2022 and 2021, contributions and grants receivable was determined to be fully collectible. As a result, there was no allowance for uncollectible contributions and grants receivable at December 31, 2022 and 2021.

**Investments –**

Investments are reported at fair value based on quoted market prices. Dividend income is recorded as received or, in the case of dividends which are reinvested, at the time of reinvestment. Interest income is recorded as earned. Realized and unrealized gains or losses are included in the change in net assets without donor restrictions.

The Organization determines the appropriate classification of its investments in debt securities at the time of purchase and reevaluates such determinations at each statement of financial position date. Debt securities are classified as held to maturity when the Organization has the positive intent and ability to hold the securities to maturity. Held-to-maturity securities are recorded as either short term or long term on the statement of financial position, based on contractual maturity dates and are stated at amortized cost.

**Fair Value of Financial Instruments –**

The Organization follows ASC 820-10, *Fair Value Measurements*, which applies to reported balances that are required or permitted to be measured at fair market value under an existing accounting pronouncement. ASC 820-10 emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy. The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the assets and liabilities, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value of Financial Instruments (Continued) –**

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

ASC 825-10, *Financial Instruments*, permits an entity to measure many financial instruments and certain other assets and liabilities at fair value on an instrument-by-instrument basis. The Organization has not adopted any of the additional fair value options allowed in the standard. Management has determined that the fair value of its financial instruments not carried at fair value, including cash, prepaid expenses, payables, and accrued expenses are substantially equivalent to their carrying values as of December 31, 2022 and 2021 because of their relatively short-term nature.

**Certificates of Deposit –**

The Organization's certificate of deposit bears interest at .18% and was renewed through May 27, 2023 during the year ended December 31, 2022. Certificates of deposit are reported at face value plus accrued interest.

**Property and Equipment –**

Property and equipment are recorded at cost if purchased or fair value if contributed. Routine maintenance and repairs are expensed as incurred. The Organization has a policy of capitalizing assets with a cost basis of \$5,000 or more. The Organization provides for depreciation of leasehold improvements using the straight-line method over the estimated life of the lease term or ten years, whichever is shorter.

**Leases –**

The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Right-of-use (ROU) assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses a risk-free discount rate at the commencement date. ROU assets also include any prepaid lease payments made and exclude any lease incentives. Lease expense for lease payments on operating leases is recognized on a straight-line basis over the lease term.



**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Assets –**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Revenue Recognition –**

Service fee income is recognized as consulting and presentation services are performed, in an amount that reflects the consideration the Organization expects to be entitled to in exchange for the services. Fees received in advance are deferred to the applicable period in which the related services are performed.

*Contract assets and liabilities* – The timing of revenue recognition may differ from the timing of invoicing to customers, and these timing differences result in receivables, contract assets (unbilled receivables), or contract liabilities (deferred revenue) on the Organization's consolidated statements of financial position.

For certain agreements that specify invoicing terms, the Organization records a contract asset related to revenue recognized upon transfer of control because it has an unconditional right to invoice and receive payment in the future related to those services. The Organization records deferred revenue when cash is received but the revenue has not been earned.

Accounts receivable and contract assets were as follows:

	December 31,		January 1,
	2022	2021	2021
Accounts receivable	\$ 358,068	\$ 205,876	\$ 363,508
Contract assets	\$ -	\$ -	\$ 32,094

*Disaggregation of Revenue from Contracts with Customers* – Revenue totaling \$1,008,292 and \$1,208,799 for the years ended December 31, 2022 and 2021, respectively was recognized over time.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue Recognition (Continued) –**

Special events revenue is comprised of annual sponsorship and event ticket revenue. Annual sponsorship revenue is recognized at time of donation. Event sponsorship and event ticket revenues are recognized when the event occurs. Fees received in advance of the event are deferred to the applicable period in which the event occurs.

Contributions, including grants, are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

The Organization's non-cash donations consist primarily of donated marketable securities, materials, equipment, and professional services. Donations of marketable securities are recorded at fair market value based on quoted market prices at the date of donation. Donations of materials and equipment are recorded at fair market value based on the price of comparable items at the date of donation. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations. Additionally, the Organization receives a significant amount of skilled, contributed time, which does not meet the two recognition criteria as described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying consolidated financial statements.

**Income Taxes –**

CCI is organized as a Massachusetts nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3). The Action Fund was created as an organization described under IRS section 501(c)(4) (social welfare organization) in order to assist with the implementation of the Affordable Care Act (ACA).

The Organization is also exempt from Massachusetts state taxes. However, the Organization remains subject to income taxes on any net income that is derived from a trade or business, regularly carried on and not in furtherance of the purpose for which it was granted exemption.

The Organization regularly reviews and evaluates its tax positions taken in its filed returns and recognizes the benefit from a tax position only if it is more likely than not that the position would be sustained upon audit based solely on the technical merits of the tax position.

The Organization files federal and Massachusetts tax returns. The statute of limitations for these jurisdictions is generally three years. The Organization has no returns under examination as of December 31, 2022.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Functional Expenses –**

The Organization allocates expenses on a functional basis among its programs and supporting services. Supporting services are those related to operating and managing the Organization and its programs on a day-to-day basis and are composed of the following:

*Management and general* – includes all activities related to the Organization’s internal management and accounting for program services.

*Fundraising* – includes activities related to maintaining contributor information, writing grant proposals, distribution of materials and other similar projects related to the procurement of funds for the Organization’s programs.

Expenses that can be identified with a specific program or supporting service are allocated directly to those classifications. The consolidated financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of the Organization. These expenses include personnel salaries, benefits, and payroll taxes. The allocation of these expenses between program services and management and general expenses are based on actual asset usage and estimates of time and effort. Allocations of functional expenses are based on management’s discretion and estimates. These variables may change from year to year. As a result, there may be fluctuations in the comparative presentation of data from year to year.

**Advertising Expense –**

The Organization’s policy is to expense advertising costs as incurred. Advertising expense for the years ended December 31, 2022 and 2021 was \$2,023 and \$5,383, respectively.

**Subgrants –**

Subgrants are recorded as expense when the disbursement is authorized by management or the Board of Directors depending on the nature of the grant award.

**Recently Adopted Accounting Pronouncements –**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases (Topic 842): Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2019-01, *Leases (Topic 842): Codification Improvements*. The most significant change in the new leasing guidance is the requirement to recognize ROU assets and lease liabilities for operating and finance leases on the statement of financial position.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Recently Adopted Accounting Pronouncements (Continued) –**

The Organization elected to adopt these ASUs effective January 1, 2022. The Organization elected the package of practical expedients which allowed the Organization to not reassess previous accounting conclusions regarding lease identification, lease classification and initial direct costs. The Organization elected the short-term lease recognition exemption which provided the option to not recognize right-of-use assets and related liabilities that arise from certain leases with terms of twelve months or less. The Organization also elected the accounting policy to not separate lease and non-lease components for real estate and equipment leases entered into after adoption. The Organization also elected the accounting policy to utilize a risk-free discount rate to calculate lease liabilities for real estate leases when the rate implicit in the lease is not known.

The adoption had a material impact on the Organization's statement of financial position sheet but did not have a material impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. Adoption of the standard required the Organization to recognize, as of January 1, 2022, ROU assets for operating leases of \$1,790,892 and operating lease liabilities of \$1,998,400.

In September 2020, the FASB issued Accounting Standards Update No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU applies to organizations that receive contributed nonfinancial assets and addresses presentation and disclosure requirements. Contributed nonfinancial assets, as defined in the ASU, will need to be presented as a separate line item in the statement of activities. Disclosure requirements included within the ASU require the organization to include qualitative information, policies, description of donor-imposed restrictions, valuation techniques used, and the principal market used to arrive at the fair value measure. The Organization adopted the new standard effective January 1, 2022. The adoption of this ASU did not have a significant impact on the Organization's financial statements.

**Reclassifications –**

Certain amounts in the prior year's financial statements have been reclassified for comparative purposes to conform to the presentation in the current year's financial statements. These reclassifications have no effect on previously reported change in net assets

**3. CONCENTRATIONS OF CREDIT RISK**

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents, accounts receivable and contributions and grants receivable.

**Cash and Cash Equivalents –**

The Organization maintains cash accounts at various Massachusetts banks. The Federal Deposit Insurance Corporation (FDIC) insures balances up to \$250,000. At certain times during the year, cash balances may exceed the insured amounts. Management monitors on a regular basis, the financial condition of the financial institutions, along with their balances, to keep this potential risk to a minimum. To date, the Organization has not experienced losses in any of these accounts.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**3. CONCENTRATIONS OF CREDIT RISK (Continued)**

**Contributions and Grants Receivable –**

Credit risk associated with contributions and grants receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of the mission. At December 31, 2022 and 2021, approximately 55% and 85% of the Organization's contributions and grants receivable were due from two donors. Contributions from two funders and three funders comprised approximately 82% and 84% of the Organization's contributions and grants revenue during the years ended December 31, 2022 and 2021, respectively.

**4. LIQUIDITY AND FUNDS AVAILABLE**

The following table reflects the Organization's consolidated financial assets as of December 31, 2022 and 2021, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, contributions restricted by donors beyond one year, or specified purpose, or assets held for others.

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and cash equivalents	\$ 13,879,569	\$ 48,146,361
Held-to-maturity securities	8,712,968	-
Certificates of deposit	183,507	183,287
Accounts receivable	390,000	372,621
Accrued interest receivable	33,103	-
Contributions and grants receivable	6,732,284	8,103,609
Investments	18,251,186	3,595
Due from related parties	<u>28,253</u>	<u>49,856</u>
Financial assets, at year end	<u>48,210,870</u>	<u>56,859,329</u>
Less those unavailable for general expenditure within one year, due to:		
Board designated net assets	3,100,000	-
Donor restricted net assets for time or purpose	<u>15,609,099</u>	<u>24,558,484</u>
	<u>18,709,099</u>	<u>24,558,484</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 29,501,771</u></u>	<u><u>\$ 32,300,845</u></u>

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**4. LIQUIDITY AND FUNDS AVAILABLE (Continued)**

The Organization receives significant contributions and grants restricted by donors and grantors, and considers contributions and grants restricted for programs which are ongoing and central to its annual operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: Operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As part of the Organization's liquidity management plan, the Organization invests cash in excess of annual requirements in certificate of deposits and has access to a line of credit with a funding limit of \$500,000, if necessary, to meet cash flow demands of operations, as disclosed in Note 10.

**5. HELD-TO-MATURITY SECURITIES**

At December 31, 2022, the Organization held investments in securities that were classified as held-to-maturity and consisted of the following:

	December 31, 2022			
	Amortized Cost	Unrecognized Holding Gains	Unrecognized Holding Losses	Estimated Fair Value
U.S. treasury securities	\$ 6,924,369	\$ -	\$ (109,138)	\$ 6,815,231
U.S. corporate bonds	1,788,599	-	(75,155)	1,713,444
Total	<u>\$ 8,712,968</u>	<u>\$ -</u>	<u>\$ (184,293)</u>	<u>\$ 8,528,675</u>

Contractual maturities of held-to-maturity securities at December 31, 2022 are as follows:

	Amortized Cost
Due in one year or less	\$ 3,459,726
Due in 2-5 years	<u>5,253,242</u>
Total held-to-maturity securities	<u>\$ 8,712,968</u>

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**6. INVESTMENTS**

Investments consisted of the following:

	December 31,	
	2022	2021
Equities	\$ 15,520,506	\$ 3,595
Exchange Traded Funds	1,953,825	-
Mutual Funds	567,793	-
Real estate investment trusts	209,062	-
	<u>\$ 18,251,186</u>	<u>\$ 3,595</u>

Net investment income (loss) consists of the following:

	December 31,	
	2022	2021
Net realized loss	\$ (383,931)	\$ -
Net unrealized gain (loss)	(2,334,560)	825
Interest and dividend income	464,619	58,312
Total net investment income (loss)	<u>\$ (2,253,872)</u>	<u>\$ 59,137</u>

**7. FAIR VALUE MEASUREMENTS**

The following tables summarize the Organization's fair value hierarchy for its financial assets measured at fair value on a recurring basis, using quoted prices in active market for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3).

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**7. FAIR VALUE MEASUREMENTS (Continued)**

Assets at Fair Value as of December 31, 2022				
Description of Assets	Total	Level 1	Level 2	Level 3
Equities	\$ 15,520,506	\$ 15,520,506		
Exchange Traded Funds	1,953,825	1,953,825		
Mutual Funds	567,793	567,793		
Real estate investment trusts	209,062	209,062	-	-
Total assets measured at fair value	<u>\$ 18,251,186</u>	<u>\$ 18,251,186</u>	<u>\$ -</u>	<u>\$ -</u>
Assets at Fair Value as of December 31, 2021				
Description of Assets	Total	Level 1	Level 2	Level 3
Equities	\$ 3,595	\$ 3,595	\$ -	\$ -
Exchange Traded Funds	-	-	-	-
Mutual Funds	-	-	-	-
Real estate investment trusts	-	-	-	-
Total assets measured at fair value	<u>\$ 3,595</u>	<u>\$ 3,595</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**8. CONTRIBUTIONS AND GRANTS RECEIVABLE**

Contributions and grants receivable are due to be collected as follows:

	December 31,	
	2022	2021
Unconditional contributions and grants receivable	\$ 6,763,453	\$ 8,163,716
Less: Unamortized discount	31,169	60,107
Contributions and grants receivable, net	<u>\$ 6,732,284</u>	<u>\$ 8,103,609</u>
Amount due in:		
Less than one year	\$ 5,966,921	\$ 6,397,986
One to five years	796,532	1,765,730
Less: Unamortized discount	31,169	60,107
	<u>\$ 6,732,284</u>	<u>\$ 8,103,609</u>

Amounts as of December 31, 2022 and 2021 were discounted to their present value using a rate of 3.87%.

**9. PROPERTY AND EQUIPMENT, NET**

Property and equipment, net consist of the following:

	December 31,	
	2022	2021
Leasehold improvements	\$ 499,815	\$ 499,815
Less: Accumulated depreciation	418,428	364,172
	<u>\$ 81,387</u>	<u>\$ 135,643</u>

Depreciation expense totaled \$54,256 for the years ended December 31, 2022 and 2021.

**10. LINE OF CREDIT**

The Organization has a revolving line of credit agreement with a bank. The agreement provides for borrowings up to \$500,000. Borrowings under the line of credit shall bear interest floating monthly at the Wall Street Journal Prime Rate minus 1.00%, as published from time to time, per annum subject to an interest rate floor of 3.50%. There was no outstanding balance on the line of credit at December 31, 2022 and 2021.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**11. NET ASSETS WITH DONOR RESTRICTIONS**

Net asset with donor restrictions consisted of the following balances:

	Year Ended December 31, 2022		
	Community Catalyst	Action Fund	Total
Subject to expenditure for specified purpose:			
The State Consumer Health Advocacy Program	\$ 3,910,057	\$ 466,861	\$ 4,376,918
The Center for Consumer Engagement in Health Innovation	3,316,363	-	3,316,363
The Consumer Solutions for Health Equity	2,091,633	-	2,091,633
General Operating	-	-	-
Together for Medicaid	705,911	-	705,911
Pathways to Affordable Coverage	598,378	-	598,378
Gender Equity and Health Justice Program	595,662	-	595,662
The Substance Use Disorders and Justice-Involved Populations Program	555,602	-	555,602
Voices for Health Justice	501,935	-	501,935
The Dental Access Project	428,286	-	428,286
Hospital Equity and Accountability Project	378,796	-	378,796
Restuccia Health Justice Fellowship	359,615	-	359,615
The Women's Health Program	-	-	-
	<u>13,442,238</u>	<u>466,861</u>	<u>13,909,099</u>
Subject to the passage of time:			
General operating	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>
Total net assets with donor restrictions	<u>\$ 15,142,238</u>	<u>\$ 466,861</u>	<u>\$ 15,609,099</u>

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**11. NET ASSETS WITH DONOR RESTRICTIONS (Continued)**

	Year Ended December 31, 2021		
	Community Catalyst	Action Fund	Total
Subject to expenditure for specified purpose:			
The State Consumer Health Advocacy Program	\$ 5,682,196	\$ 562,560	\$ 6,244,756
The Center for Consumer Engagement in Health Innovation	1,504,889	-	1,504,889
The Consumer Solutions for Health Equity	1,596,280	-	1,596,280
Together for Medicaid	5,446,020	-	5,446,020
Pathways to Affordable Coverage	138,401	-	138,401
Gender Equity and Health Justice Program	-	-	-
The Substance Use Disorders and Justice-Involved Populations Program	441,229	-	441,229
Voices for Health Justice	3,049,159	-	3,049,159
The Dental Access Project	1,081,194	-	1,081,194
Hospital Equity and Accountability Project	-	-	-
Restuccia Health Justice Fellowship	872,523	-	872,523
The Women's Health Program	664,920	-	664,920
	<u>20,476,811</u>	<u>562,560</u>	<u>21,039,371</u>
Subject to the passage of time:			
General operating	<u>3,519,113</u>	<u>-</u>	<u>3,519,113</u>
Total net assets with donor restrictions	<u>\$ 23,995,924</u>	<u>\$ 562,560</u>	<u>\$ 24,558,484</u>

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**11. NET ASSETS WITH DONOR RESTRICTIONS (Continued)**

Certain assets with donor restrictions were released from restriction during the years ended December 31, 2022 and 2021 by satisfaction of the restricted purpose specified by the donor, or by the occurrence of the passage of time and were reclassified as net assets without donor restrictions as follows:

	Year Ended December 31, 2022		
	Community Catalyst	Action Fund	Total
Releases from purpose restrictions:			
Vaccine Equity & Access Program	\$ 13,186,584	\$ -	\$ 13,186,584
The State Consumer Health Advocacy Program	9,575,231	295,699	9,870,930
Together for Medicaid	4,731,334	-	4,731,334
Voices for Health Justice	2,547,223	-	2,547,223
The Center for Consumer Engagement in Health Innovation	2,269,784	-	2,269,784
Pathways to Affordable Coverage	1,490,123	-	1,490,123
The Dental Access Project	1,462,907	-	1,462,907
The Consumer Solutions for Health Equity	1,142,356	-	1,142,356
Restuccia Health Justice Fellowship	522,858	-	522,858
The Substance Use Disorders and Justice-Involved Populations Program	500,626	-	500,626
Gender Equity and Health Justice Program	304,291	-	304,291
Hospital Equity and Accountability Project	194,397	-	194,397
The Women's Health Program	-	-	-
Equity & Engagement	-	-	-
Total releases from purpose restrictions	<u>37,927,714</u>	<u>295,699</u>	<u>38,223,413</u>
Releases from time restrictions:			
General operations	<u>2,119,113</u>	<u>-</u>	<u>2,119,113</u>
Total releases from time restrictions	<u>2,119,113</u>	<u>-</u>	<u>2,119,113</u>
Total net assets released	<u>\$ 40,046,827</u>	<u>\$ 295,699</u>	<u>\$ 40,342,526</u>

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**11. NET ASSETS WITH DONOR RESTRICTIONS (Continued)**

	Year Ended December 31, 2021		
	Community Catalyst	Action Fund	Total
Vaccine Equity & Access Program	\$ 11,790,815	\$ -	\$ 11,790,815
The State Consumer Health Advocacy Program	8,092,011	391,328	8,483,339
Together for Medicaid	3,305,902	-	3,305,902
Voices for Health Justice	1,844,897	-	1,844,897
The Center for Consumer Engagement in Health Innovation	2,514,292	-	2,514,292
General Operating			
Pathways to Affordable Coverage	811,599	-	811,599
The Dental Access Project	2,111,704	-	2,111,704
The Consumer Solutions for Health Equity	792,063	-	792,063
Restuccia Health Justice Fellowship	327,231	-	327,231
The Substance Use Disorders and Justice-Involved Populations Program	573,002	-	573,002
Gender Equity and Health Justice Program	-	-	-
Hopital Equity and Accountability Project	-	-	-
The Women's Health Program	596,210	-	596,210
Equity & Engagement	183,524	-	183,524
Total releases from purpose restrictions	<u>32,943,250</u>	<u>391,328</u>	<u>33,334,578</u>
Releases from time restrictions:			
General operations	672,350	-	672,350
Total releases from time restrictions	<u>672,350</u>	<u>-</u>	<u>672,350</u>
Total net assets released	<u>\$ 33,615,600</u>	<u>\$ 391,328</u>	<u>\$ 34,006,928</u>

**12. NET ASSETS WITHOUT DONOR RESTRICTIONS – BOARD DESIGNATED**

At December 31, 2022 the board of directors established a reserve fund designated for general operations totaling \$3,100,000. The reserve can only be drawn upon with authorization from the board of directors.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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### **13. CONDITIONAL CONTRIBUTIONS**

During the year ended December 31, 2021, the Organization applied for and obtained a federal grant from the Department of Health and Human Services in the amount of \$15,570,000. During the year ended December 31, 2022, the Organization received a supplemental federal grant from Department of Health and Human Services in the amount of \$12,471,619. The federal grant is subject to conditions of spending the funds on allowable expenses and other costs. Amounts considered conditional and not recognized on this grant at December 31, 2022 and 2021 totaled \$3,064,220 and \$3,779,185, respectively.

During the year ended December 31, 2022, the Organization was awarded various grants throughout the year which were subject to conditions that based on the Organization meeting certain criteria in accordance with the respective grant agreements totaling \$1,225,328. Amounts considered conditional and not recognized on this grant at December 31, 2022 totaled \$112,647.

### **14. RETIREMENT PLAN**

The Organization maintains a 401(k)-plan covering substantially all of its employees who meet certain eligibility requirements. The plan is funded by voluntary employee contributions and allows for employer contributions of up to 5% of each employee's annual salary (3% non-elective employer safe harbor contribution plus 2% elective employer profit sharing contribution).

During the years ended December 31, 2022 and 2021, the Organization made contributions to the plan in the amount of \$335,136 and 270,013, respectively.

### **15. LEASES**

#### **Leases Under ASC 842 –**

The Organization leases certain office space and equipment. The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization subleases certain office space to third parties. The Organization's sublease portfolio consists of operating leases with four tenants for space within the office.

The following summarizes the line items in the consolidated statements of functional expenses which include the components of lease expense:

<u>Lease Cost</u>	<u>Classification</u>	<u>Year Ended December 31, 2022</u>
Operating lease expense (a)	Program services	\$ 735,925
Short-term lease expense	Management and general	24,636
Sublease income	Management and general	(349,857)
Net lease cost		<u>\$ 410,704</u>

(a) Includes variable lease costs of \$9,165 for the year ended December 31, 2022.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**15. LEASES (Continued)**

The following summarizes the weighted average remaining lease term discount rate:

	<u>December 31, 2022</u>
Weighted-Average Remaining Lease Term (Years)	
Operating leases	1.50
Weighted-Average Discount Rate	
Operating leases	0.00%

The maturities of operating lease liabilities as of December 31, 2022 were as follows:

<u>Year Ending December 31,</u>	
2023	\$ 807,681
2024	<u>412,418</u>
Total future lease commitments	1,220,099
Less: imputed interest	<u>-</u>
Present value of lease liabilities	1,220,099
Less: current portion of lease liabilities	<u>807,681</u>
Lease liabilities, net of current portion	<u><u>\$ 412,418</u></u>

**Leases Under ASC 840 –**

The Organization leases an office in Boston, Massachusetts and entered into sublease agreements with sub lessors which expire on June 30, 2024. The office lease requires the Organization to pay a percentage of common area expenses, taxes, and utilities which are included in rent expenses. Monthly payments, excluding charges for common area maintenance costs, range from \$53,067 to \$67,992 over the term of the lease.

Under the sublease agreements which also expire on June 30, 2024, the Organization shares space with other nonprofit organizations with similar missions and goals. Accordingly, these sublessees are required to pay a prorated share of utilities, telephone and common area charges, including use of office equipment and supplies. The agreements also provide for the organizations to reimburse the sublessor for costs associated with renovations to the space.

The Organization also leases office space in Michigan and New York which expired at various times ranging from September 30, 2021 through October 31, 2022 with monthly payments ranging from \$500 to \$2,850 over the term of the leases which were not renewed.

The Organization leases office equipment under a five-year lease that expires May 21, 2023 with monthly payments of \$280 per month.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**15. LEASES (Continued)**

Future minimum annual lease payments are as follows:

<u>Year Ending December 31,</u>	
2022	\$ 801,964
2023	802,373
2024	<u>407,952</u>
	<u>\$ 2,012,289</u>

Rent expense, net of income received from the sublessees, totaled \$446,086 for the year ended December 31, 2021. Funds received from the third-parties related to rent, utilities, taxes, and common area expenses totaled \$328,875 for the year ended December 21, 2021, which is reflected in the accompanying consolidated statement of activities as a reduction of each respective expense account.

**16. RELATED PARTY TRANSACTIONS**

For the year ended December 31, 2022, the organization did not incur contributed services for consulting services provided by the President of the Board of Directors. For the year ended December 31, 2021, the Organization recorded contributed services of \$100,000 for the consulting services provided by the President of the Board of Directors.

CCI and Health Care For All, Inc. (HCFA) signed a partnership agreement in December 1999, under which the two organizations share operations and financial infrastructure; divide work and funding in their mutual field of health care reform between them; and continue together to build a movement for health care reform. The terms of that agreement also state the Executive Directors of HCFA and CCI will each serve on the Board of Directors of the partner organization.

CCI shares certain administrative and other operational costs with HCFA and Health Law Advocates, Inc (HLA), a subsidiary of HCFA. Funds received from HCFA and HLA as reimbursement for these costs during the year ended December 31, 2022 totaled \$28,467 and \$20,803, respectively, which are reflected in the accompanying consolidated statements of activities as a reduction of each respective expense account. Funds received from HCFA and HLA as reimbursement for these costs during the year ended December 31, 2021 totaled \$135,723 and \$22,295, respectively, which are reflected in the accompanying consolidated statements of activities as a reduction of each respective expense account. Funds received from HCFA and HLA as reimbursement for these costs during the years ended December 31, 2022 and 2021 totaled \$36,110 and \$185,210, respectively, which are reflected in the accompanying consolidated statements of activities as a reduction of each respective expense account.

The amount due to CCI from HCFA totaled \$22,809 and \$47,248 as of December 31, 2022 and 2021, respectively. The amount due to CCI from HLA totaled \$5,444 and \$2,608 as of December 31, 2022 and 2021, respectively. These amounts are included in due from related parties on the consolidated statements of financial position.



**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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**16. RELATED PARTY TRANSACTIONS (Continued)**

The Organization also made subgrants to HCFA during the years ended December 31, 2022 and 2021 totaling \$185,500 and \$175,000, respectively. The amounts due from CCI to HCFA totaled \$19,500 and \$100,000 as of December 31, 2022 and 2021, respectively. These amounts are included in due to related party on the consolidated statements of financial position.

**17. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Determination of the federal major program was made using a risk-based approach. For the years ended December 31, 2022 and 2021, CCI did not qualify as a low-risk auditee. The major program tested is disclosed as such in the Schedule of Findings and Questioned Costs.

**18. SUBSEQUENT EVENTS**

In March 2023 the Organization received an addition federal grant award from the Department of Health and Human Services in the amount of \$11,329,313. The federal grant is subject to conditions of spending the funds on allowable expenses and other costs.

In May 2023, the Organization determined that it appears to be eligible for the employee retention credit for the first and second quarters of 2020 as well as the first and second quarters of 2021. The Organization is currently working with its payroll service provider to determine the amount of the employee retention credit it is eligible for and will subsequently amend previously filed federal 941 payroll tax returns in order to claim the credit. If its claim for the employee retention credit is successful, the Organization expects to recognize the credit as grant revenue during the year ending December 31, 2023.

**COMMUNITY CATALYST INC. AND SUBSIDIARY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**(1) Summary of Auditors' Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified? Yes ☒ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)?

☐ Yes ☒ No

**Major programs:**

Assistance listing #:

93.185

Name of federal program:

Immunization Research, Demonstration, Public  
Information and Education Training and Clinical  
Skills Improvement

Dollar threshold used to distinguish between type A and type B programs: \$750,000

**Auditee qualified as low-risk auditee? No**

**COMMUNITY CATALYST INC. AND SUBSIDIARY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**(2) Findings – Financial Statement Audit**

None

**(3) Findings and Questioned Costs – Major Federal Program**

None

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**(4) Status of Prior Year Findings**

**Item # 2021-001 - Government Grant Revenue Recognition (Material Weakness in Internal Control over Financial Statements)**

**Criteria:** Under Generally Accepted Accounting Principles (GAAP), government grant revenue is considered conditional grant revenue and should be recognized as revenue only once the barriers are overcome, which include incurrence of allowable costs under Office of Management and Budget Circular A-122.

**Condition:** Management recognized government grant revenue for the full amount of the award before allowable costs were incurred.

**Status of Corrective Actions Taken:** During the year ended December 31, 2022, management made a more concerted effort to ensure that government grant revenue was recognized based on when federal grant expenditures were incurred under the Uniform Guidance.

**Item # 2021-002 Grant Revenue Recognition from Non-government funding sources (Significant Deficiency in Internal Control over Financial Statements)**

**Criteria:** Under GAAP, grant revenue from funding sources other than government agencies should be recognized when an unconditional grant is awarded. Grants receivable should be adjusted to net realizable value if the amount they are recorded at is less than the amount the Organization is expected to receive.

**Condition:** Management recognized grant revenue for an intention to give and did not write down a grant receivable to net realizable value.

**Status of Corrective Actions Taken:** Based on testing procedures performed, management recognized all unconditional grants and promises to give properly as revenue during the year ended December 31, 2022.

**Item # 2021-003 Financial Policies and Procedures Update (Significant Deficiency in Internal Control over Federal Major Program)**

**Criteria:** 2 CFR Section 200.303 requires federal award recipients to establish and maintain effective internal controls over those awards. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During the year under audit, the Organization did not update its financial policies and procedures manual to comply with Uniform Guidance documentation requirements under 2CFR200.303.

**Status of Corrective Actions Taken:** We noted that the Organization developed an accounting policies and procedures during the year ended December 31, 2022 to comply with the Uniform Guidance.

**COMMUNITY CATALYST INC. AND SUBSIDIARY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**(4) Status of Prior Year Findings (Continued)**

**Item # 2021-004 Allowable Costs Charged to Federal Awards (Significant Deficiency in Internal Control over Federal Major Program)**

**Criteria:** Under Uniform Guidance regulations, expenses charged to the federal grant, other than subgrants, must be recorded in the year in which the expense was incurred in accordance with the accrual basis of accounting.

**Condition:** Based on the results of our audit testing, we noted that two consulting contracts were charged to the federal grant under the cash basis of accounting. The misstatement calculated on the first contract under the accrual basis was an overstatement of expense of \$100,000. The misstatement calculated on the second contract under the accrual basis was an understatement of \$107,000.

**Status of Corrective Actions Taken:** During the audit, we noted that Management made improvements in recognizing allowable costs in accordance with the accrual basis of accounting. While one consulting contract was not recognized in accordance with the accrual basis of accounting, all allowable costs tested were recorded properly in a sample of sixty selections.

**Item # 2021-005 Expenses Charged to Grant Prior to Period of Performance (Compliance Finding)**

**Criteria:** Under Uniform Guidance regulations, costs charged to the federal grant must be incurred during the grant period of performance (i.e. during grant period).

**Condition:** Based on the results of our audit testing, we noted that four expenses were charged to the grant prior to the grant start date.

**Status of Corrective Actions Taken:** We noted that the Organization only charged costs to the federal grant that were within the grant period of performance during the year ended December 31, 2022.

**Item # 2021-006 Uniform Guidance Procurement Compliance (Compliance Finding)**

**Criteria:** The federal micro-purchase threshold for procurement provides that a cost price analysis must be completed for all contracts entered into over \$10,000. Under Uniform Guidance procurement compliance requirements, organizations must establish procedures for required competition when selecting contractors. In accordance with OMB Circular A-110, the Organization should retain documentation regarding cost or price analysis, the lack of competitive bids, and the basis for contractor selection.

**Condition:** The Organization was not in compliance with its procurement policies and the policies required by OMB Circular A-110 procurement standards for some of its contracts. One contract was entered into in excess of \$10,000 for which a cost/price analysis was not completed as required under the Organization's current procurement policies.

**Status of Corrective Actions Taken:** We noted that the Organization complied with its procurement policies for all vendor contracts entered into in excess of the micro-purchase threshold during the year ended December 31, 2022.

## **SUPPLEMENTARY INFORMATION**

**Community Catalyst, Inc.**  
**Schedule of Expenditures of Federal Awards By Grant**  
**For the Year Ended December 31, 2022**

<i><b>Federal Grantor/Program or Cluster Title</b></i>	<i><b>Federal CFDA Number</b></i>	<i><b>Name of Grant - Grant ID No.</b></i>	<i><b>Passed-through to Subrecipients (\$)</b></i>	<i><b>Federal Expenditures(\$)</b></i>
<b><i>Other Programs</i></b>				
Department of Health and Human Services				
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects				
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects - Year One	93.185	Community Catalyst Vaccine Equity and Access Program--1NH23IP922653-01-00	\$ 900,000	\$ 3,779,185
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects - Year Two	93.185	Community Catalyst Vaccine Equity and Access Program-- 5 NH23IP922653-02-00	5,303,750	9,407,399
Total Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects				<u>13,186,584</u>
Total Department of Health and Human Services				<u>13,186,584</u>
<b><i>Total Other Programs</i></b>				<u>13,186,584</u>
<b><i>Total Expenditures of Federal Awards</i></b>			<u>\$ 6,203,750</u>	<u>\$ 13,186,584</u>

The accompanying notes are an integral part of this schedule

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Catalyst, Inc. (the Organization) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, Cost Principles for Non-Profit Organizations, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. INDIRECT COST RATE**

The Organization executed a Negotiated Indirect Cost Rate Agreement during the year ended December 31, 2022 and, therefore, did not utilize the 10% de minimis indirect cost rate on its federal award during the year ended December 31, 2022.



**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

	December 31, 2022			
	Community Catalyst, Inc	Community Catalyst Action Fund, Inc	Elimination	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 13,219,698	\$ 659,871	\$ -	\$ 13,879,569
Current portion of held-to-maturity securities	3,459,726	-	-	3,459,726
Investments	18,251,186	-	-	18,251,186
Certificates of deposit	183,507	-	-	183,507
Accounts receivable	358,068	-	-	358,068
Other receivable	31,932	-	-	31,932
Accrued interest receivable	33,103	-	-	33,103
Contributions and grants receivable - current, net	5,966,921	-	-	5,966,921
Due from related parties	471,435	-	(443,182)	28,253
Prepaid expenses	70,091	-	-	70,091
Total current assets	<u>42,045,667</u>	<u>659,871</u>	<u>(443,182)</u>	<u>42,262,356</u>
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>81,387</u>	<u>-</u>	<u>-</u>	<u>81,387</u>
<b>OTHER ASSETS</b>				
Held-to-maturity securities, less current portion	5,253,242	-	-	5,253,242
Right of use assets - operating leases	1,080,666	-	-	1,080,666
Deferred Rent	37,204	-	-	37,204
Contributions and grants receivable - non - current, net	765,363	-	-	765,363
Deposits	3,295	-	-	3,295
Total other assets	<u>7,139,770</u>	<u>-</u>	<u>-</u>	<u>7,139,770</u>
Total assets	<u>\$ 49,266,824</u>	<u>\$ 659,871</u>	<u>\$ (443,182)</u>	<u>\$ 49,483,513</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Current portion of operating lease liabilities	\$ 807,681	\$ -	\$ -	\$ 807,681
Accounts payable and accrued expenses	1,196,209	14,909	-	1,211,118
Accrued employee benefits	352,484	-	-	352,484
Grants payable	1,968,649	-	-	1,968,649
Refundable advance	-	-	-	-
Due to related party	439,774	22,908	(443,182)	19,500
Total current liabilities	<u>4,764,797</u>	<u>37,817</u>	<u>(443,182)</u>	<u>4,359,432</u>
<b>LONG-TERM LIABILITIES</b>				
Operating lease liabilities, less current portion	412,418	-	-	412,418
Deferred rent	-	-	-	-
Total long-term liabilities	<u>412,418</u>	<u>-</u>	<u>-</u>	<u>412,418</u>
Total liabilities	<u>5,177,215</u>	<u>37,817</u>	<u>(443,182)</u>	<u>4,771,850</u>
<b>NET ASSETS</b>				
Net assets without donor restrictions				
Undesignated	25,847,371	155,193	-	26,002,564
Board designated	3,100,000	-	-	3,100,000
Total net assets without donor restrictions	<u>28,947,371</u>	<u>155,193</u>	<u>-</u>	<u>29,102,564</u>
Net assets with donor restrictions	15,142,238	466,861	-	15,609,099
Total net assets	<u>44,089,609</u>	<u>622,054</u>	<u>-</u>	<u>44,711,663</u>
Total liabilities and net assets	<u>\$ 49,266,824</u>	<u>\$ 659,871</u>	<u>\$ (443,182)</u>	<u>\$ 49,483,513</u>

See independent auditors' report.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

	December 31, 2021			
	Community Catalyst, Inc	Community Catalyst Action Fund, Inc	Elimination	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 47,332,379	\$ 813,982	\$ -	\$ 48,146,361
Current portion of held-to-maturity securities	-	-	-	-
Investments	3,595	-	-	3,595
Certificates of deposit	183,287	-	-	183,287
Accounts receivable	205,876	-	-	205,876
Other receivable	114,328	52,417	-	166,745
Accrued interest receivable	-	-	-	-
Contributions and grants receivable - current, net	6,397,986	-	-	6,397,986
Due from related parties	95,763	-	(45,907)	49,856
Prepaid expenses	104,554	-	-	104,554
Total current assets	<u>54,437,768</u>	<u>866,399</u>	<u>(45,907)</u>	<u>55,258,260</u>
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>135,643</u>	<u>-</u>	<u>-</u>	<u>135,643</u>
<b>OTHER ASSETS</b>				
Held-to-maturity securities, less current portion	-	-	-	-
Right of use assets - operating leases	-	-	-	-
Deferred Rent	-	-	-	-
Contributions and grants receivable - non - current, net	1,705,623	-	-	1,705,623
Deposits	66,628	-	-	66,628
Total other assets	<u>1,772,251</u>	<u>-</u>	<u>-</u>	<u>1,772,251</u>
Total assets	<u>\$ 56,345,662</u>	<u>\$ 866,399</u>	<u>\$ (45,907)</u>	<u>\$ 57,166,154</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Current portion of operating lease liabilities	\$ -	\$ -	\$ -	\$ -
Accounts payable and accrued expenses	852,419	14,280	-	866,699
Accrued employee benefits	367,485	-	-	367,485
Grants payable	2,073,265	2,500	-	2,075,765
Refundable advance	1,094,185	-	-	1,094,185
Due to related party	100,000	45,907	(45,907)	100,000
Total current liabilities	<u>4,487,354</u>	<u>62,687</u>	<u>(45,907)</u>	<u>4,504,134</u>
<b>LONG-TERM LIABILITIES</b>				
Operating lease liabilities, less current portion	-	-	-	-
Deferred rent	156,006	-	-	156,006
Total long-term liabilities	<u>156,006</u>	<u>-</u>	<u>-</u>	<u>156,006</u>
Total liabilities	<u>4,643,360</u>	<u>62,687</u>	<u>(45,907)</u>	<u>4,660,140</u>
<b>NET ASSETS</b>				
Net assets without donor restrictions				
Undesignated	27,706,378	241,152	-	27,947,530
Board designated	-	-	-	-
Total net assets without donor restrictions	<u>27,706,378</u>	<u>241,152</u>	<u>-</u>	<u>27,947,530</u>
Net assets with donor restrictions	<u>23,995,924</u>	<u>562,560</u>	<u>-</u>	<u>24,558,484</u>
Total net assets	<u>51,702,302</u>	<u>803,712</u>	<u>-</u>	<u>52,506,014</u>
Total liabilities and net assets	<u>\$ 56,345,662</u>	<u>\$ 866,399</u>	<u>\$ (45,907)</u>	<u>\$ 57,166,154</u>

See independent auditors' report.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**

Year Ended December 31, 2022								
	Community Catalyst, Inc.			Community Catalyst Action Fund, Inc.			Elimination	Total
	Net Assets Without Donor restrictions	Net Assets With Donor restrictions	Total	Net Assets Without Donor restrictions	Net Assets With Donor restrictions	Total		
<b>PROGRAM AND SUPPORT REVENUE</b>								
Contributions and grants	\$ 1,067,641	\$ 31,193,141	\$ 32,260,782	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 32,460,782
Service fees	1,008,292	-	1,008,292	-	-	-	-	1,008,292
Recoveries on uncollectible pledges	126,166	-	126,166	-	-	-	-	126,166
Contributed goods and services	-	-	-	-	-	-	-	-
Uncollectible grants receivable	-	-	-	-	-	-	-	-
Net assets released from restrictions	40,046,827	(40,046,827)	-	295,699	(295,699)	-	-	-
Total program and support revenue	42,248,926	(8,853,686)	33,395,240	295,699	(95,699)	200,000	-	33,595,240
<b>OTHER INCOME (LOSS)</b>								
Other income	4,690	-	4,690	-	-	-	-	4,690
Net investment income (loss)	(2,254,806)	-	(2,254,806)	934	-	934	-	(2,253,872)
Total other income (loss)	(2,250,116)	-	(2,250,116)	934	-	934	-	(2,249,182)
<b>TOTAL REVENUES</b>	39,998,810	(8,853,686)	31,145,124	296,633	(95,699)	200,934	-	31,346,058
<b>EXPENSES</b>								
Program services	32,697,110	-	32,697,110	232,431	-	232,431	-	32,929,541
Management and general	5,322,177	-	5,322,177	136,263	-	136,263	-	5,458,440
Fundraising	738,530	-	738,530	13,898	-	13,898	-	752,428
Total expenses	38,757,817	-	38,757,817	382,592	-	382,592	-	39,140,409
Change in net assets	1,240,993	(8,853,686)	(7,612,693)	(85,959)	(95,699)	(181,658)	-	(7,794,351)
<b>NET ASSETS - BEGINNING OF YEAR</b>	27,706,378	23,995,924	51,702,302	241,152	562,560	803,712	-	52,506,014
<b>NET ASSETS - END OF YEAR</b>	\$ 28,947,371	\$ 15,142,238	\$ 44,089,609	\$ 155,193	\$ 466,861	\$ 622,054	\$ -	\$ 44,711,663

See independent auditors' report.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**

Year Ended December 31, 2021								
	Community Catalyst, Inc.			Community Catalyst Action Fund, Inc.			Elimination	Total
	Net Assets Without Donor restrictions	Net Assets With Donor restrictions	Total	Net Assets Without Donor restrictions	Net Assets With Donor restrictions	Total		
<b>REVENUES</b>								
Contributions and grants	\$ 25,461,920	\$ 36,727,232	\$ 62,189,152	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 62,389,152
Service fees	1,208,799	-	1,208,799	-	-	-	-	1,208,799
Recoveries on uncollectible pledges	-	-	-	-	-	-	-	-
Contributed goods and services	100,000	-	100,000	-	-	-	-	100,000
Uncollectible grants receivable	-	(676,443)	(676,443)	-	-	-	-	(676,443)
Net assets released from restrictions	33,615,600	(33,615,600)	-	391,328	(391,328)	-	-	-
Total program and support revenue	60,386,319	2,435,189	62,821,508	391,328	(191,328)	200,000	-	63,021,508
<b>OTHER INCOME (LOSS)</b>								
Other income	34,471	-	34,471	-	-	-	-	34,471
Net investment income (loss)	56,670	-	56,670	2,467	-	2,467	-	59,137
Total other income (loss)	91,141	-	91,141	2,467	-	2,467	-	93,608
<b>TOTAL REVENUES</b>	60,477,460	2,435,189	62,912,649	393,795	(191,328)	202,467	-	63,115,116
<b>EXPENSES</b>								
Program services	31,605,658	-	31,605,658	338,435	-	338,435	-	31,944,093
Management and general	2,841,758	-	2,841,758	52,496	-	52,496	-	2,894,254
Fundraising	223,285	-	223,285	-	-	-	-	223,285
Total expenses	34,670,701	-	34,670,701	390,931	-	390,931	-	35,061,632
Change in net assets	25,806,759	2,435,189	28,241,948	2,864	(191,328)	(188,464)	-	28,053,484
<b>NET ASSETS - BEGINNING OF YEAR</b>	1,899,619	21,560,735	23,460,354	238,288	753,888	992,176	-	24,452,530
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 27,706,378</u>	<u>\$ 23,995,924</u>	<u>\$ 51,702,302</u>	<u>\$ 241,152</u>	<u>\$ 562,560</u>	<u>\$ 803,712</u>	<u>\$ -</u>	<u>\$ 52,506,014</u>

See independent auditors' report.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended December 31, 2022										
	Community Catalyst, Inc.				Community Catalyst Action Fund, Inc.				Eliminations	Total
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total		
Subgrants	\$ 17,202,766	\$ -	\$ -	\$ 17,202,766	\$ 122,889	\$ -	\$ -	\$ 122,889	\$ -	\$ 17,325,655
Payroll and related costs	7,408,011	2,841,725	587,333	10,837,069	25,936	43,362	3,391	72,689	-	10,909,758
Program consulting	7,647,727	674,369	2,070	8,324,166	73,100	-	-	73,100	-	8,397,266
Communications	110,464	519,406	105,867	735,737	-	-	-	-	-	735,737
Professional fees	29,896	358,334	28,147	416,377	-	15,165	-	15,165	-	431,542
Occupancy	24,636	386,606	-	411,242	-	-	-	-	-	411,242
Meetings and travel	221,297	98,784	1,399	321,480	-	931	-	931	-	322,411
Subscriptions	35,199	164,033	6,376	205,608	-	5,745	-	5,745	-	211,353
Supplies and office expenses	7,411	154,139	4,686	166,236	-	20,000	-	20,000	-	186,236
Rebranding	-	-	-	-	10,506	49,032	10,507	70,045	-	70,045
Depreciation	-	54,256	-	54,256	-	-	-	-	-	54,256
Equipment	9,339	32,302	2,547	44,188	-	-	-	-	-	44,188
Insurance	-	36,669	-	36,669	-	-	-	-	-	36,669
License and other fees	-	-	-	-	-	2,028	-	2,028	-	2,028
Advertising	364	1,554	105	2,023	-	-	-	-	-	2,023
Contracted services	-	-	-	-	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 32,697,110</u>	<u>\$ 5,322,177</u>	<u>\$ 738,530</u>	<u>\$ 38,757,817</u>	<u>\$ 232,431</u>	<u>\$ 136,263</u>	<u>\$ 13,898</u>	<u>\$ 382,592</u>	<u>\$ -</u>	<u>\$ 39,140,409</u>

See independent auditors' report.

**COMMUNITY CATALYST INC. AND SUBSIDIARY**  
**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended December 31, 2021										
	Community Catalyst, Inc.				Community Catalyst Action Fund, Inc.					
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total	Eliminations	Total
Subgrants	\$ 15,601,301	\$ -	\$ -	\$ 15,601,301	\$ 191,627	\$ 18,925	\$ -	\$ 210,552	\$ -	\$ 15,811,853
Payroll and related costs	6,774,073	1,395,245	195,256	8,364,574	-	-	-	-	-	8,364,574
Program consulting	9,110,816	457,124	4,574	9,572,514	45,619	-	-	45,619	-	9,618,133
Communications	5,147	23,379	-	28,526	-	-	-	-	-	28,526
Professional fees	6,295	267,693	14,819	288,807	-	11,565	-	11,565	-	300,372
Occupancy	32,797	413,289	-	446,086	-	-	-	-	-	446,086
Meetings and travel	22,806	1,252	355	24,413	-	-	-	-	-	24,413
Subscriptions	20,042	161,868	2,286	184,196	-	-	-	-	-	184,196
Supplies and office expenses	6,691	(1,761)	3,284	8,214	-	22,006	-	22,006	-	30,220
Rebranding	-	-	-	-	-	-	-	-	-	-
Depreciation	-	54,256	-	54,256	-	-	-	-	-	54,256
Equipment	21,603	32,470	2,711	56,784	-	-	-	-	-	56,784
Insurance	-	35,647	-	35,647	-	-	-	-	-	35,647
License and other fees	-	-	-	-	-	-	-	-	-	-
Advertising	4,087	1,296	-	5,383	-	-	-	-	-	5,383
Contracted services	-	-	-	-	101,189	-	-	101,189	-	101,189
Bad debt expense	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 31,605,658</u>	<u>\$ 2,841,758</u>	<u>\$ 223,285</u>	<u>\$ 34,670,701</u>	<u>\$ 338,435</u>	<u>\$ 52,496</u>	<u>\$ -</u>	<u>\$ 390,931</u>	<u>\$ -</u>	<u>\$ 35,061,632</u>

See independent auditors' report.

# COMMUNITY CATALYST INC. AND SUBSIDIARY

## CONSOLIDATING STATEMENT OF CASH FLOWS

	Year Ended December 31, 2022			
	Community Catalyst, Inc	Community Catalyst Action Fund, Inc	Elimination	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Change in net assets	\$ (7,612,693)	\$ (181,658)	\$ -	\$ (7,794,351)
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities:				
Noncash lease expense	719,427	-	-	719,427
Amortization of discount on contributions and grants receivable	(60,107)	-	-	(60,107)
Uncollectible grants receivable	-	-	-	-
Depreciation	54,256	-	-	54,256
Amortization of bond premium	12,257	-	-	12,257
Net realized and unrealized (gains) losses on investments	2,718,491	-	-	2,718,491
(Increase) decrease in operating assets:				
Accounts receivable	(152,192)	-	-	(152,192)
Other receivable	82,396	52,417	-	134,813
Accrued interest receivable	(33,103)	-	-	(33,103)
Unbilled receivables	-	-	-	-
Contributions and grants receivable	1,431,432	-	-	1,431,432
Due from related parties	(375,672)	-	397,275	21,603
Prepaid expenses	34,463	-	-	34,463
Deposits	63,333	-	-	63,333
Deferred rent	(37,204)	-	-	(37,204)
Increase (decrease) in operating liabilities:				
Operating lease liability	(787,502)	-	-	(787,502)
Accounts payable and accrued expenses	343,790	629	-	344,419
Accrued employee benefits	(15,001)	-	-	(15,001)
Grants payable	(104,616)	(2,500)	-	(107,116)
Refundable advance	(1,094,185)	-	-	(1,094,185)
Due to related party	339,774	(22,999)	(397,275)	(80,500)
Deferred rent	51,502	-	-	51,502
Net cash used by operating activities	<u>(4,421,154)</u>	<u>(154,111)</u>	<u>-</u>	<u>(4,575,265)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(27,341,222)	-	-	(27,341,222)
Purchase of held-to-maturity securities	(8,725,225)	-	-	(8,725,225)
Purchase of certificate of deposit	(220)	-	-	(220)
Proceeds from sale of investments	6,375,140	-	-	6,375,140
Net cash used in investing activities	<u>(29,691,527)</u>	<u>-</u>	<u>-</u>	<u>(29,691,527)</u>
Net increase (decrease) in cash and cash equivalents	(34,112,681)	(154,111)	-	(34,266,792)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>47,332,379</u>	<u>813,982</u>	<u>-</u>	<u>48,146,361</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 13,219,698</u>	<u>\$ 659,871</u>	<u>\$ -</u>	<u>\$ 13,879,569</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOWS INFORMATION</b>				
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flows from operating leases	\$ 787,781	\$ -	\$ -	\$ 787,781
Right of use assets obtained in exchange for new operating lease liabilities	1,800,093	-	-	1,800,093

See independent auditors' report.



#### **(4) Status of Prior Year Findings**

##### **Item # 2021-001 - Government Grant Revenue Recognition (Material Weakness in Internal Control over Financial Statements)**

**Criteria:** Under Generally Accepted Accounting Principles (GAAP), government grant revenue is considered conditional grant revenue and should be recognized as revenue only once the barriers are overcome, which include incurrence of allowable costs under Office of Management and Budget Circular A-122.

**Condition:** Management recognized government grant revenue for the full amount of the award before allowable costs were incurred.

**Status of Corrective Actions Taken:** During the year ended December 31, 2022, Management made a more concerted effort to ensure that government grant revenue was recognized based on when federal grant expenditures were incurred under the Uniform Guidance.

##### **Item # 2021-002 Grant Revenue Recognition from Non-government funding sources (Significant Deficiency in Internal Control over Financial Statements)**

**Criteria:** Under GAAP, grant revenue from funding sources other than government agencies should be recognized when an unconditional grant is awarded. Grants receivable should be adjusted to net realizable value if the amount they are recorded at is less than the amount the Organization is expected to receive.

**Condition:** Management recognized grant revenue for an intention to give and did not write down a grant receivable to net realizable value.

**Status of Corrective Actions Taken:** Management recognized all unconditional grants and promises to give properly as revenue during the year ended December 31, 2022.

##### **Item # 2021-003 Financial Policies and Procedures Update (Significant Deficiency in Internal Control over Federal Major Program)**

**Criteria:** 2 CFR Section 200.303 requires federal award recipients to establish and maintain effective internal controls over those awards. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During the year under audit, the Organization did not update its financial policies and procedures manual to comply with Uniform Guidance documentation requirements under 2CFR200.303.

**Status of Corrective Actions Taken:** The Organization developed an accounting policies and procedures during the year ended December 31, 2022 to comply with the Uniform Guidance.





#### **(4) Status of Prior Year Findings (Continued)**

##### **Item # 2021-004 Allowable Costs Charged to Federal Awards (Significant Deficiency in Internal Control over Federal Major Program)**

**Criteria:** Under Uniform Guidance regulations, expenses charged to the federal grant, other than subgrants, must be recorded in the year in which the expense was incurred in accordance with the accrual basis of accounting.

**Condition:** Based on the results of our audit testing, we noted that two consulting contracts were charged to the federal grant under the cash basis of accounting. The misstatement calculated on the first contract under the accrual basis was an overstatement of expense of \$100,000. The misstatement calculated on the second contract under the accrual basis was an understatement of \$107,000.

**Status of Corrective Actions Taken:** During the audit, Management made improvements in recognizing allowable costs in accordance with the accrual basis of accounting. While one consulting contract was not recognized in accordance with the accrual basis of accounting, all allowable costs tested were recorded properly in the auditor's sample of sixty selections.

##### **Item # 2021-005 Expenses Charged to Grant Prior to Period of Performance (Compliance Finding)**

**Criteria:** Under Uniform Guidance regulations, costs charged to the federal grant must be incurred during the grant period of performance (i.e. during grant period).

**Condition:** Based on the results of our audit testing, we noted that four expenses were charged to the grant prior to the grant start date.

**Status of Corrective Actions Taken:** The Organization only charged costs to the federal grant that were within the grant period of performance during the year ended December 31, 2022.

##### **Item # 2021-006 Uniform Guidance Procurement Compliance (Compliance Finding)**

**Criteria:** The federal micro-purchase threshold for procurement provides that a cost price analysis must be completed for all contracts entered into over \$10,000. Under Uniform Guidance procurement compliance requirements, organizations must establish procedures for required competition when selecting contractors. In accordance with OMB Circular A-110, the Organization should retain documentation regarding cost or price analysis, the lack of competitive bids, and the basis for contractor selection.

**Condition:** The Organization was not in compliance with its procurement policies and the policies required by OMB Circular A-110 procurement standards for some of its contracts. One contract was entered into in excess of \$10,000 for which a cost/price analysis was not completed as required under the Organization's current procurement policies.

**Status of Corrective Actions Taken:** The Organization complied with its procurement policies for all vendor contracts entered into in excess of the micro-purchase threshold during the year ended December 31, 2022.



Name: DocuSigned by: Emily Stewart  
Signature: Emily Stewart  
Title: 67B37F117B059403 Executive Director  
Date: 6/9/2023

Name: DocuSigned by: Mahesh Bhatia  
Signature: Mahesh Bhatia  
Title: 06F8CF13720E468 Sr. Director of Finance  
Date: 6/9/2023