

Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , 2021 , and ending , 20	
B Check if applicable:	C
<input type="checkbox"/> Address change	KOOTASCA COMMUNITY ACTION, INC. 201 NW 4TH STREET #130 GRAND RAPIDS, MN 55744
<input type="checkbox"/> Name change	
<input type="checkbox"/> Initial return	
<input type="checkbox"/> Final return/terminated	
<input type="checkbox"/> Amended return	
<input type="checkbox"/> Application pending	F Name and address of principal officer: SAME AS C ABOVE
D Employer identification number 41-0904805	
E Telephone number (218) 999-0800	
G Gross receipts \$ 8,667,071.	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ WWW.KOOTASCA.ORG	
H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation: 1965 M State of legal domicile: MN	

Part I Summary			
	1	Briefly describe the organization's mission or most significant activities: <u>KOOTASCA COMMUNITY ACTION HELPS INDIVIDUALS, FAMILIES, AND COMMUNITIES FIGHT THE MULTIPLE CAUSES AND CHALLENGES OF POVERTY. COMMUNITY ACTION CHANGES PEOPLE'S LIVES, EMBODIES THE SPIRIT OF HOPE, IMPROVES COMMUNITIES, AND MAKES AMERICA A BETTER PLACE TO LIVE.</u>	
Activities & Governance	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)	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	18
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	115
	6	Total number of volunteers (estimate if necessary)	300
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	7,210,925.
	9	Program service revenue (Part VIII, line 2g)	203,036.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,060.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	95,507.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,222,985.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	345,344.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,206,585.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 229.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,491,703.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,174,146.
19	Revenue less expenses. Subtract line 18 from line 12	48,839.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,718,119.
	21	Total liabilities (Part X, line 26)	1,589,132.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,128,987.

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: <u>COREY SMITH</u> Date: _____ Type or print name and title: <u>CFO</u>
Paid Preparer Use Only	Print/Type preparer's name: <u>THOMAS KELLY</u> Preparer's signature: <u>THOMAS KELLY</u> Date: _____ Check <input type="checkbox"/> if self-employed PTIN: <u>P01240546</u>
	Firm's name: <u>WALKER, GIROUX & HAHNE, LLC</u> Firm's EIN: <u>46-3893925</u>
	Firm's address: <u>225 1ST STREET N SUITE 2400 VIRGINIA, MN 55792</u> Phone no.: <u>(218) 749-4880</u>
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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:

SEE SCHEDULE O

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 \$ 3,833,637. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 2,581,404. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4c (Code:) (Expenses \$ 167,929. including grants of \$) (Revenue \$)

SEE SCHEDULE O

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

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

4e Total program service expenses ▶ 6,582,970.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b 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>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c 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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 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>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	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
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
1 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 115		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

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

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. 1 a 18 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included on line 1a, above, who are independent. 1 b 18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O.		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 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. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 COREY SMITH 201 NW 4TH STREET, SUITE 130 GRAND RAPIDS MN 55744 (218) 999-0800

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

1 a 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, 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 dotted 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) MAUREEN ROSATO EXECUTIVE DIR.	43.5 0			X				100,407.	0.	14,022.
(2) COREY SMITH CFO	43.5 0			X				79,286.	0.	4,283.
(3) DELORES BRETTI SECRETARY	3 0	X		X				0.	0.	0.
(4) JOE CHANDLER DIRECTOR	1 0	X						0.	0.	0.
(5) MELISSA WEIDENDORF DIRECTOR	1 0	X						0.	0.	0.
(6) CHARLENE NELSON DIRECTOR	1 0	X						0.	0.	0.
(7) KAIR WILBURN DIRECTOR	1 0	X						0.	0.	0.
(8) MARY JO WIMMER DIRECTOR	1 0	X						0.	0.	0.
(9) GINA MAKI DIRECTOR	1 0	X						0.	0.	0.
(10) RICK BLAKE CHAIRMAN	4 0	X		X				0.	0.	0.
(11) BEN DENUCCI TREASURER	3 0	X		X				0.	0.	0.
(12) MOLLY FRENCH VICE CHAIR	3 0	X		X				0.	0.	0.
(13) ROMONA JOHNSON DIRECTOR	1 0	X						0.	0.	0.
(14) CARLA GREEN DIRECTOR	1 0	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 dotted 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			
(15) JUDITH LEOLICH DIRECTOR	1 0	X					0.	0.	0.	
(16) KEVIN ADEE DIRECTOR	1 0	X					0.	0.	0.	
(17) MIKE FORT DIRECTOR	1 0	X					0.	0.	0.	
(18) WAYNE SKOE DIRECTOR	1 0	X					0.	0.	0.	
(19) ROXANNE SKOGSTAD-DITSCH DIRECTOR	1 0	X					0.	0.	0.	
(20) TERRY MURRAY DIRECTOR	1 0	X					0.	0.	0.	
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal							179,693.	0.	18,305.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							179,693.	0.	18,305.	
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	1									

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>		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
ARROWHEAD ECONOMIC OPPORTUNITY AGENCY 702 3RD AVE S VIRGINIA, MN 557	WX CONTRACT & CHAP	242,938.
EXPERT BUILDING SERVICES PO BOX 543 COLERAINE, MN 55722	MHFA REHAB CONTRACTOR	236,761.
DOUGLAS JOURDAIN CONSTRUCTION, INC. 12006 TOWN RD 7 NORTHOME, MN 566	MHFA REHAB CONTRACTOR	169,523.
LISTON GENERAL CONTRACTING, INC. PO BOX 1 DEER RIVER, MN 56636	MHFA REHAB CONTRACTOR	130,125.
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	4	

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 6,249,137.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 2,101,178.				
	g Noncash contributions included in lines 1a-1f	1 g 805,200.				
	h Total. Add lines 1a-1f	▶ 8,350,315.				
Program Service Revenue	2 a <u>PROGRAM, RENTAL, OTHER</u> Business Code					
		624200	203,036.	203,036.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
g Total. Add lines 2a-2f	▶	203,036.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	18,213.		18,213.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real (ii) Personal				
		6 a				
		b Less: rental expenses	6 b			
		c Rental income or (loss)	6 c			
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		7 a				
		b Less: cost or other basis and sales expenses	7 b			
		c Gain or (loss)	7 c			
	d Net gain or (loss)	▶				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8 a				
b Less: direct expenses		8 b				
c Net income or (loss) from fundraising events		▶				
9 a Gross income from gaming activities. See Part IV, line 19	9 a					
	b Less: direct expenses	9 b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less	10 a					
	b Less: cost of goods sold.	10 b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue	11 a <u>LIABILITY FORGIVENESS</u> Business Code					
		624200	95,507.	95,507.		
	b -----					
	c -----					
	d All other revenue					
e Total. Add lines 11a-11d	▶	95,507.				
12 Total revenue. See instructions	▶	8,667,071.	298,543.	0.	18,213.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	345,344.	345,344.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	197,998.	0.	197,998.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	3,529,836.	2,908,138.	621,485.	213.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	147,856.	122,627.	25,229.	
9 Other employee benefits	514,004.	388,005.	125,999.	
10 Payroll taxes	286,214.	222,993.	63,205.	16.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	401,633.	355,039.	46,594.	
17 Travel	29,640.	26,062.	3,578.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	43,264.	19,257.	24,007.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACTUAL</u>	1,328,685.	1,127,013.	201,672.	
b <u>IN-KIND EXPENSES</u>	549,326.	549,326.		
c <u>SUPPLIES</u>	439,800.	412,184.	27,616.	
d <u>MISCELLANEOUS</u>	149,929.	106,982.	42,947.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	7,963,529.	6,582,970.	1,380,330.	229.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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
Assets	1 Cash – non-interest-bearing	50.	1	50.
	2 Savings and temporary cash investments	1,527,615.	2	1,501,587.
	3 Pledges and grants receivable, net	393,218.	3	464,842.
	4 Accounts receivable, net	180,025.	4	164,044.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,814.	9	108,502.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,821,247.		
	b Less: accumulated depreciation	10b 728,233.	233,122.	10c 1,093,014.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	365,275.	15	401,144.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,718,119.	16	3,733,183.	
Liabilities	17 Accounts payable and accrued expenses	763,562.	17	647,283.
	18 Grants payable		18	
	19 Deferred revenue	780,007.	19	1,217,985.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	45,563.	23	33,450.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,589,132.	26	1,898,718.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	986,888.	27	1,760,300.
	28 Net assets with donor restrictions	142,099.	28	74,165.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,128,987.	32	1,834,465.
33 Total liabilities and net assets/fund balances	2,718,119.	33	3,733,183.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,667,071.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,963,529.
3	Revenue less expenses. Subtract line 2 from line 1	3	703,542.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,128,987.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O). SEE SCHEDULE O	9	1,936.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,834,465.

Part XII Financial Statements and Reporting

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

		Yes	No
1	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.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b	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	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	6,672,064.	6,988,595.	6,828,043.	7,210,925.	8,350,315.	36,049,942.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	6,672,064.	6,988,595.	6,828,043.	7,210,925.	8,350,315.	36,049,942.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						36,049,942.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4.	6,672,064.	6,988,595.	6,828,043.	7,210,925.	8,350,315.	36,049,942.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	17,507.	-6,299.	2,968.	1,985.	1,464.	17,625.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI					95,507.	95,507.
11 Total support. Add lines 7 through 10.						36,163,074.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).	14	99.69 %
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	99.95 %

16a **33-1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶

b **33-1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2021. 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—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i>		
8 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>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
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>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer line 10b below.</i>		
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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part 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.)

PART II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
LIABILITY FORGIVENESS	\$ 95,507.				
TOTAL	<u>\$ 95,507.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Employer identification number

41-0904805

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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 foundation

Check 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

[X] 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 KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
---	--

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	US DEPT OF HEALTH & HUMAN SVCS 330 C STREET SW WASHINGTON, D.C., DC 20201	\$ 2,696,010.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CITY OF INTERNATIONAL FALLS, MN 600 4TH ST INTERNATIONAL FALLS, MN 56649	\$ 805,200.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	BLANDIN FOUNDATION 100 N POKEGAMA AVE GRAND RAPIDS, MN 55744	\$ 439,079.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	MN DEPARTMENT OF COMMERCE 85 7TH PLACE EAST, SUITE 280 ST PAUL, MN 55101	\$ 961,287.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	MN DEPARTMENT OF HUMAN SERVICES PO BOX 64998 ST PAUL, MN 55164	\$ 372,999.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	MN HOUSING FINANCE AGENCY 400 WABASHA ST N, UNIT 400 ST PAUL, MN 55102	\$ 1,149,271.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
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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
7	MN DEPARTMENT OF EDUCATION 400 NE STINSON BLVD MINNEAPOLIS, MN 55413	\$ 884,003.	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.)
---	-----	\$ -----	Person <input 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.)
---	-----	\$ -----	Person <input 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.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	BUILDING & LAND ----- ----- -----	\$ 805,200.	11/15/21
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

Name of organization KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
--	---

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 information once. See instructions.)..... ▶\$ _____ *N/A*
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
N/A			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(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	
(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	
(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	

**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 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Employer identification number

41-0904805

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|---|---|
| <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	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d

- 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.

- 1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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
1 a Beginning of year balance	130,412.	125,364.	109,623.	123,059.	112,319.
b Contributions					
c Net investment earnings, gains, and losses	18,104.	11,339.	22,548.	-7,342.	16,630.
d Grants or scholarships	4,958.	4,936.	5,080.	4,900.	4,720.
e Other expenditures for facilities and programs				0.	
f Administrative expenses	1,355.	1,355.	1,727.	1,194.	1,170.
g End of year balance	142,203.	130,412.	125,364.	109,623.	123,059.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 100.00 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
- b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? 3b
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		40,400.		40,400.
b Buildings		1,209,421.	285,066.	924,355.
c Leasehold improvements				
d Equipment		562,351.	443,167.	119,184.
e Other		9,075.		9,075.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,093,014.

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (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) BENEFICIAL INTEREST (ENDOWMENT FUND)	142,203.
(2) RESTRICTED CASH	258,941.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	401,144.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

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.

1	Total revenue, gains, and other support per audited financial statements		1	8,669,007.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	1,936.	
	e Add lines 2a through 2d	2e		1,936.
3	Subtract line 2e from line 1		3	8,667,071.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	8,667,071.

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

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

1	Total expenses and losses per audited financial statements		1	7,963,529.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	7,963,529.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	7,963,529.

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.

**SCHEDULE D, PART XI, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

GAIN ON DISPOSAL OF LAND	\$ 1,936.
TOTAL	<u>\$ 1,936.</u>

**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 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Employer identification number

41-0904805

Part I General Information on Grants and Assistance

- 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
- 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
(1) ----- ----- -----							
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							
(5) ----- ----- -----							
(6) ----- ----- -----							
(7) ----- ----- -----							
(8) ----- ----- -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 0

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 MORTGAGE/RENT/SECURITY DEPOSITS	200	235,749.			
2 CLOSING COSTS/DOWN PAYMENTS	16	56,356.			
3 CLIENT TRANSPORTATION/VEHICLE REPAI	98	53,239.			
4					
5					
6					
7					

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization KOOTASCA COMMUNITY ACTION, INC.	Employer identification number 41-0904805
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded				
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other	X	1	805,200.	TAX MKT VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30 a		X
b If 'Yes,' describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32 a		X
b If 'Yes,' describe in Part II.			
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Schedule M (Form 990) 2021

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

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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.

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

KOOTASCA COMMUNITY ACTION, INC.

41-0904805

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE MISSION OF KOOTASCA COMMUNITY ACTION, INC. IS "BUILDING COMMUNITY TO END POVERTY." THIS IS DONE BY HELPING LOW INCOME PEOPLE BUILD ASSETS, PROVIDING HIGH QUALITY EARLY CHILDHOOD EDUCATION, AND ENGAGING THE COMMUNITY THROUGH COLLABORATIVE PARTNERSHIPS WITH OTHER COMMUNITY RESOURCES.

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

EDUCATION

1) KOOTASCA HEAD START IS A COMPREHENSIVE PRESCHOOL PROGRAM FOR LOW-INCOME CHILDREN (BIRTH THROUGH FIVE YEARS OLD) IN ITASCA AND KOCHICHING COUNTIES. IT PROVIDES CHILDREN A DEVELOPMENTALLY APPROPRIATE EARLY CHILDHOOD EDUCATION. THE PROGRAM ENSURES THAT YOUNG CHILDREN RECEIVE HEALTH CHECKUPS, MEDICAL TREATMENT, ORAL HEALTH SCREENINGS, AND NUTRITIOUS MEALS EVERY DAY. PARENTS ALSO RECEIVE BENEFITS WHEN THEIR CHILDREN ATTEND HEAD START. THE PARENTS RECEIVE GUIDANCE FROM OUR PROGRAM TO HELP SUPPORT THEIR CHILDREN AT HOME AND TO HELP ELIMINATE BARRIERS TO SELF-SUFFICIENCY. PARENTS LEARN TO CREATE STIMULATING HOME ENVIRONMENTS AND ENGAGE IN EDUCATIONAL ACTIVITIES WITH THEIR CHILDREN. HEAD START SERVICES ARE PROVIDED THROUGH A VARIETY OF PROGRAM OPTIONS, INCLUDING EARLY HEAD START HOME BASE (SERVING PREGNANT WOMEN AND CHILDREN UP TO AGE THREE) AND AN EARLY HEAD START COMBINATION PROGRAM, WHICH INCLUDES BOTH CENTER-BASED CARE AND MONTHLY HOME VISITS THROUGHOUT THE YEAR. WE HAVE CLASSROOM-BASED PROGRAMMING THAT IS 4-5 DAYS PER WEEK FOR CHILDREN 3- TO 5-YEARS OLD. PARENTS OF HEAD START CHILDREN ARE ENCOURAGED TO VOLUNTEER WITHIN THE PROGRAM IN A VARIETY OF WAYS AND HAVE THE OPPORTUNITY TO BUILD LEADERSHIP SKILLS BY PARTICIPATING IN THE PARENT POLICY COUNCIL. POLICY COUNCIL MEMBERS ARE PARENTS OF CURRENTLY ENROLLED HEAD START CHILDREN. THE MEMBERS ACT AS A LINK BETWEEN KOOTASCA HEAD START STAFF AND THE FAMILIES THAT THE PROGRAM SERVES. THE POLICY COUNCIL MUST WORK IN

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Employer identification number

41-0904805

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

PARTNERSHIP WITH KEY HEAD START MANAGEMENT AND THE KOOTASCA BOARD OF DIRECTORS TO DEVELOP, REVIEW, AND APPROVE POLICIES; CREATE STRATEGIC PROGRAM DIRECTIONS AND DECISIONS; DEVELOP CRITERIA FOR THE RECRUITMENT, SELECTION, AND ENROLLMENT OF CHILDREN; AND APPROVE FUNDING APPLICATIONS ALONG WITH PERSONNEL AND OTHER BUSINESS-ORIENTATED ACTIVITIES THAT REQUIRE POLICY COUNCIL'S APPROVAL. IN FISCAL YEAR 2021, KOOTASCA HEAD START SERVED 214 CHILDREN AND 206 FAMILIES ACROSS ITASCA AND KOOCHICHING COUNTIES. THERE WERE SOME STUDENT DROPS THROUGHOUT THE YEAR DUE TO VARIOUS CIRCUMSTANCES. KOOTASCA WAS ABLE TO FILL SOME DROPPED SLOTS TO MAINTAIN CLOSE TO FULL ENROLLMENT DURING THE COVID-19 PANDEMIC. THE STATE FUNDED EARLY HEAD START PROGRAM SERVED 20 CHILDREN.

2) THE TEEN AGE PARENT PROGRAM (TAPP) BEGAN IN THE GRAND RAPIDS SCHOOL DISTRICT IN 1971. SCHOOL DISTRICTS WERE MANDATED BY THE STATE OF MINNESOTA TO PROVIDE EDUCATIONAL OPPORTUNITIES TO PREGNANT AND PARENTING TEENS. IN 1993, KOOTASCA COMMUNITY ACTION ASSUMED THE OPERATION AND MANAGEMENT OF THE TEEN AGE PARENT PROGRAM AS THE FUNDING ALLOCATIONS TO THE LOCAL SCHOOL DISTRICTS FOR THE PROGRAM DECLINED. THE POPULATION THAT TAPP SERVES IS ONE OF OUR COMMUNITY'S MOST VULNERABLE. PREGNANT AND PARENTING TEENS ARE THE MOST LIKELY TO DROP OUT OF SCHOOL, POTENTIALLY LEADING TO A LIFE IN POVERTY FOR THE TEENAGE PARENT AND HIS OR HER CHILD. KOOTASCA'S TAPP PROGRAM PROVIDES EDUCATIONAL OPPORTUNITIES THAT COUNT TOWARDS CREDIT HOURS FOR HIGH SCHOOL GRADUATION IN A VARIETY OF SETTINGS THAT BEST FIT THE NEEDS OF THE PARTICIPANT. THE TAPP PROVIDES ADDITIONAL EDUCATION ON TOPICS GEARED TO THE PREGNANT AND PARENTING TEEN, INCLUDING: LABOR AND DELIVERY, PRENATAL NUTRITION, SUDDEN UNEXPECTED INFANT DEATH SYNDROME (SUIDS), SHAKEN BABY SYNDROME, BIRTH CONTROL AND SEXUALLY TRANSMITTED DISEASES (STDS), COOKING, NUTRITION, PERSONAL FINANCES, AND BUDGETING.

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

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

3) KOOTASCA COMPLETES ANNUAL COMMUNITY NEEDS ASSESSMENT TO DETERMINE THE GREATEST AREAS OF LOCAL NEED AND ADJUST TO MEET THOSE NEEDS. THE 2020 COMMUNITY ASSESSMENT INDICATED THAT KOCHICHING COUNTY HAD NO CHILDCARE FACILITIES FOR INFANTS AND TODDLERS, DESPITE A GROWING NUMBER OF INFANTS AND TODDLERS RESIDING IN THE COUNTY. TO BEST MEET THE NEEDS OF FAMILIES WITH YOUNG CHILDREN, KOOTASCA HEAD START CONVERTED 13 PRESCHOOL HEAD START SLOTS INTO 8 INFANT-TODDLER EARLY HEAD START SLOTS. AN INFANT-TODDLER CLASSROOM WAS OPENED IN THE FALL OF 2021 IN INTERNATIONAL FALLS. THIS WAS A GREAT ACCOMPLISHMENT IN MEETING THE NEEDS OF FAMILIES IN OUR COMMUNITIES.

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

ASSET DEVELOPMENT AND HOUSING: THE GOAL IS TO BUILD COMMUNITY AND ORGANIZATIONAL CAPACITY ALLOWING ALL LOW TO MODERATE INCOME (LMI) HOUSEHOLDS THE OPPORTUNITY FOR SAFE AFFORDABLE HOUSING AND INCREASED DEVELOPMENT OF ASSETS. THE ACCOMPLISHMENTS OF THIS STRATEGY FOR 2021 ARE AS FOLLOWS:

1) THE FEDERAL LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) PROVIDES PRIMARY HEAT FUNDING TO REDUCE ENERGY BURDEN FOR LMI HOUSEHOLDS THROUGH DIRECT PAYMENTS TO ENERGY VENDORS. AS AN ASSISTANCE PROGRAM, THE PAYMENTS ARE MADE TO HELP KEEP THE HOUSEHOLD'S HEAT ON AND ARE TARGETED TO THOSE VENDORS ESSENTIAL TO MAINTAINING THE HOUSEHOLD'S PRIMARY HEAT SOURCE. A CRISIS COMPONENT OF THE PROGRAM MAKES ADDITIONAL "CRISIS" FUNDING AVAILABLE TO PREVENT UTILITY DISCONNECTIONS OR DISRUPTIONS IN SERVICE FOR DELIVERED HEATING FUELS. AN ENERGY RELATED REPAIR (ERR) COMPONENT OF THE PROGRAM PROVIDES EMERGENCY REPAIR OR REPLACEMENT OF NON-FUNCTIONING PRIMARY HEAT SOURCES IN EMERGENCY (NO HEAT) SITUATIONS OR WHERE HEALTH AND SAFETY HAZARDS EXIST. IN FEDERAL FISCAL YEAR (FFY) 2021, 2949 HOUSEHOLDS EXPERIENCED REDUCED ENERGY BURDEN AND SAFE CONTINUOUS HEAT THROUGH PRIMARY HEAT FUNDING, 957 HOUSEHOLDS AVOIDED INTERRUPTIONS IN SERVICE THROUGH CRISIS FUNDING, AND 261 HOUSEHOLDS MAINTAINED SAFE HEAT THROUGH

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FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

ERR EMERGENCY FURNACE SERVICES.

2) THE FEDERAL DEPARTMENT OF ENERGY WEATHERIZATION PROGRAM (DOE WAP) PROVIDES FUNDING TO REDUCE ENERGY BURDEN FOR LMI HOUSEHOLDS THROUGH BUILDING SHELL AND MECHANICAL SYSTEM ENERGY CONSERVATION UPGRADES. INSULATION, AIR INFILTRATION REDUCTION, HEATING SOURCE(S), BASE LOADS, AND INDOOR AIR QUALITY ARE ALL ADDRESSED THROUGH A COMPREHENSIVE ENERGY AUDIT PROCESS. THE PROGRAM ALSO PROVIDES CLIENT EDUCATION FOR LOW- OR NO-COST ENERGY SAVINGS MEASURES AND OCCUPANT BEHAVIORS. LIHEAP WEATHERIZATION FUNDS ARE OFTEN BRAIDED WITH DOE WAP AND OCCASIONALLY USED INDEPENDENTLY OF DOE WAP ALLOWING FOR ADDITIONAL UNIT COMPLETIONS. IN STATE FISCAL YEAR 2021, A REDUCED ENERGY BURDEN WAS REALIZED FOR: 46 HOUSEHOLDS UTILIZING DOE WITH LIHEAP, AND AN ADDITIONAL 55 HOUSEHOLDS UTILIZING LIHEAP ONLY.

4) UTILITY COMPANY CONSERVATION IMPROVEMENT PROGRAMS (CIP) PROVIDE FUNDING AND MATERIALS TO PROMOTE ENERGY CONSERVATION. UTILITY-BASED PROGRAM ACTIVITIES INCLUDE HOME ENERGY ASSESSMENTS, EDUCATION, AND EQUIPMENT UPGRADES TO REDUCE BASE LOADS, SUCH AS LED LIGHTING, LOW FLOW SHOWER HEADS, LOW FLOW FAUCET AERATORS, AND ENERGY STAR RATED APPLIANCES. CIP FUNDS CAN ALSO BE LEVERAGED TO SUPPLEMENT DOE WAP ACTIVITIES. IN 2021, UTILITY-BASED PROGRAM FUNDING WAS USED TO SERVE AND REDUCE THE ENERGY BURDEN FOR 47 HOUSEHOLDS.

5) ORIGINATED BY THE MINNESOTA HOUSING FINANCE AGENCY (MHFA), KOOTASCA PROVIDES FUNDING FOR HOUSING REHABILITATION IN THE FORM OF DEFERRED LOANS OFFERED TO LMI HOUSEHOLDS. ELIGIBLE IMPROVEMENTS INCLUDE WELLS, SEPTIC SYSTEMS, FOUNDATIONS, SIDING, WINDOWS, ROOFING, INTERIOR UPGRADES TO ADDRESS HEALTH AND SAFETY HAZARDS, AND ACCESSIBILITY IMPROVEMENTS. ALL WORK MUST MEET HOUSING QUALITY STANDARDS. THE

Name of the organization

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FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

PROGRAM ALSO ADDRESSES OPPORTUNITIES FOR ENERGY SAVINGS, INDOOR AIR QUALITY, LEAD-BASED PAINT REMEDIATION, AND RADON REMEDIATION. IN 2021, MHFA FUNDS THROUGH KOOTASCA HELPED 28 HOUSEHOLDS MAINTAIN SAFE AND AFFORDABLE HOUSING.

6) THE MINNESOTA DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT (DEED) SMALL CITIES DEVELOPMENT PROGRAM (SCDP) PROVIDES REHABILITATION FUNDING TO SMALL CITIES. KOOTASCA OFTEN ASSISTS CITIES WITH THE GRANT APPLICATION PROCESS AND THEN CONTRACTS WITH THE GRANTEE CITY AS THE PROGRAM ADMINISTRATOR. ELIGIBLE IMPROVEMENTS ARE SIMILAR TO THOSE AVAILABLE THROUGH MHFA DEFERRED LOANS. THE SCDP GRANT FUNDS CAN BE USED TO ADDRESS DEFICIENCIES IN OWNER-OCCUPIED HOUSING, RENTAL HOUSING, COMMUNITY CENTERS, COMMERCIAL BUSINESSES, STREETScape, AND PUBLIC FACILITIES. IN 2021, SCDP FUNDING ALLOWED FOR THE SAFE AND AFFORDABLE MAINTENANCE OF 3 OWNER-OCCUPIED STRUCTURES.

7) KOOTASCA'S HOME OWNERSHIP PROGRAM ASSISTS LMI INDIVIDUALS AND FAMILIES WITH OBTAINING THEIR FIRST HOME OFFERING SERVICES IN HOME OWNERSHIP EDUCATION, HOUSING COUNSELING, FINANCIAL WELLNESS, AND FINANCIAL ASSISTANCE. IN TODAY'S HOUSING ARENA, THE PROBLEM FOR LMI HOUSEHOLDS IS HOUSING INSECURITY. CONVERSELY, HOUSING SECURITY IS THE SINGLE GREATEST FACTOR IN IMPROVING THE HEALTH, SAFETY, EDUCATION, AND ECONOMIC POTENTIAL FOR BOTH INDIVIDUALS AND COMMUNITIES. TODAY WE ARE SEEING HISTORICAL HIGH-PRICED HOMES AND AVAILABLE HOMES ARE DOWN OR ALMOST NONEXISTENT. HOUSES AVAILABLE NEED MAJOR RENOVATION TO BECOME DECENT, SAFE, AND SANITARY HOUSING. A DOWNFALL FOR OUR SERVED POPULATIONS IS PLACED IN THE POSITION TO MAKE THE TRANSACTION WITH NO INSPECTION. OVER 75% ARE WAIVING INSPECTION CONTINGENCIES IS THE EXCEPTION, NOT THE RULE. HOUSING AFFORDABILITY IS A -28% IN OUR SERVICE AREA, SEVERE COST BURDEN AND SEVERE RENT BURDEN. DURING COVID

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

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FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

PANDEMIC TIMES, THESE PAST TWO YEARS WE HAVE SEEN A HIGHER HOUSING DEMAND FOR LARGER HOMES, MORE BEDROOMS, AND MAKESHIFT OFFICES TO WORK FROM HOME, WHILE WE EXPERIENCE OUR LOWEST HOUSING SUPPLY, WHICH LIMITS OPPORTUNITIES FOR LMI HOUSEHOLDS TO ACHIEVE HOUSING SECURITY THROUGH HOME OWNERSHIP. FURTHER, MANY LMI HOUSEHOLDS FACE ADDITIONAL BARRIERS TO HOME OWNERSHIP, INCLUDING INCOMPLETE OR INCORRECT KNOWLEDGE ABOUT PURCHASING A HOME AND AVAILABLE FINANCING OPTIONS, INSUFFICIENT CASH FOR DOWN PAYMENTS, UNACCEPTABLE CREDIT HISTORY, AND HIGH DEBT-TO-INCOME RATIOS. THE TIME FOR EDUCATION AND ADVOCACY IS NOW

A COMBINATION OF FEDERAL, STATE, AND LOCAL FUNDING SOURCES IS LEVERAGED TO PROVIDE EDUCATION, COUNSELING, AND DIRECT ASSISTANCE. THE ACCOMPLISHMENTS AND OUTCOMES OF KOOTASCA'S HOME OWNERSHIP PROGRAM FOR 2021 ARE AS FOLLOWS: PROVIDING MORE VIRTUAL WORKSHOPS THAN EVER BEFORE, TWELVE WORKSHOPS HELD WITH 60 VOLUNTEER EDUCATORS. A TOTAL OF 81 HOUSEHOLDS GRADUATED FROM KOOTASCA'S HOME STRETCH EDUCATION WORKSHOPS, AND AN ADDITIONAL 15 HOUSEHOLDS GRADUATED FROM THE ONLINE FRAMEWORK COURSE. ALSO, 200 HOUSEHOLDS COMPLETED ONE-ON-ONE HOUSING ADVISING TO DEVELOP A SUSTAINABLE BUDGET AND INITIATE STEPS TO IMPROVE FINANCIAL CAPACITY. FURTHER, 28 HOUSEHOLDS COMPLETED KOOTASCA'S HOME OWNERSHIP PROGRAM, WHICH LED TO THE PURCHASE OF THEIR FIRST HOMES. LASTLY, A TOTAL OF \$55,603 IN DIRECT FINANCIAL ASSISTANCE WAS DISTRIBUTED TO FIRST-TIME HOME BUYERS, AND THIS ASSISTANCE RESULTED IN AN ACCUMULATION OF \$3,168,732 IN MORTGAGE LOANS.

8) KOOTASCA'S CRISIS HOUSING SERVICES INCLUDE THE TRANSITIONAL HOUSING PROGRAM AND CRISIS RENT ASSISTANCE PROGRAM. THE TRANSITIONAL HOUSING PROGRAM SERVES HOMELESS CLIENTS WITH TIME-LIMITED HOUSING, CASE MANAGEMENT SERVICES, AND ASSISTANCE WITH BUILDING SKILLS FOR SELF-SUFFICIENCY. THIS PROGRAM CONSISTS OF TWO SEPARATE DUPLEX LOCATIONS DEDICATED TO FAMILIES AND ONE LOCATION DEDICATED TO MALE HOUSING.

Name of the organization

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FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

TRANSITIONAL HOUSING PROGRAM FUNDS ARE PROVIDED BY THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, THE OFFICE OF ECONOMIC OPPORTUNITY AND THE BLANDIN FOUNDATION. THE CRISIS RENT ASSISTANCE PROGRAM PROVIDES UP TO 12 MONTHS OF ASSISTANCE FOR HOMELESS OR AT-RISK FAMILIES AND INDIVIDUALS TO OBTAIN OR MAINTAIN RENTAL HOUSING. MINNESOTA HOUSING AND THE OFFICE OF ECONOMIC OPPORTUNITY PROVIDE FUNDING FOR THIS PROGRAM TO ASSIST ITASCA AND KOCHICHING COUNTY CLIENTS. IN FISCAL YEAR 2021, THE TRANSITIONAL HOUSING PROGRAM SERVED 11 SINGLE MEN AND 4 FAMILIES WITH CHILDREN FOR A TOTAL OF 26 PARTICIPANTS. 89 UN-HOUSED HOUSEHOLDS WERE MOVED INTO PERMANENT HOUSING AND HOMELESS WAS PREVENTED FOR AN ADDITIONAL 48 HOUSEHOLDS. 986 FOOD BOXES WERE DISTRIBUTED IN DEER RIVER.

9) THROUGH THE MNSURE PROGRAM, KOOTASCA'S TRAINED AND CERTIFIED HEALTH CARE NAVIGATORS ASSIST CLIENTS IN APPLYING FOR AND ENROLLING IN HEALTH CARE INSURANCE OPTIONS. FUNDING FOR THIS PROGRAM IS MADE AVAILABLE THROUGH MNSURE, MINNESOTA'S HEALTH INSURANCE MARKETPLACE. IN 2021, KOOTASCA'S MNSURE PROGRAM SUCCESSFULLY ENROLLED 475 CLIENTS IN A HEALTH INSURANCE PLAN. AN ADDITIONAL 250 INDIVIDUALS RECEIVED ASSISTANCE FROM A HEALTH CARE NAVIGATOR IN COMPLETING THEIR MNSURE APPLICATIONS.

10) IN 2021, KOOTASCA HELPED FOUR (4) HOUSEHOLDS ATTAIN HOUSING STABILITY THROUGH S.O.A.R (SSI/SSDI OUTREACH ACCESS AND RECOVERY PROGRAM).

11) THROUGH HOUSING DEVELOPMENT, KOOTASCA DIRECTLY DEVELOPS AND SUPPORTS COMMUNITIES TO DEVELOP HIGH-QUALITY AFFORDABLE HOUSING FOR VERY LOW AND LOW TO MODERATE INCOME PERSONS AND COMMUNITY MEMBERS IN NORTHEASTERN MINNESOTA WHERE THERE IS A LACK OF AFFORDABLE HOUSING TO MEET COMMUNITY NEEDS AND DEMAND. IN 2021, KOOTASCA CONTINUED

Name of the organization

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FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

DEVELOPMENT OF THE HISTORIC ALEXANDER BAKER SCHOOL IN INTERNATIONAL FALLS INTO AFFORDABLE HOUSING FOR LOW-INCOME COMMUNITY MEMBERS WITH CLOSE SUPPORT AND COLLABORATION FROM CITIZENS FOR BACKUS/AB AND TRELIS CO.

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

COMMUNITY ENGAGEMENT: KOOTASCA COMMUNITY ACTION ENGAGES COMMUNITY PARTNERS TO ADVOCATE FOR AND COLLABORATE ON COMMUNITY STRATEGIES TO FULFILL OUR MISSION TO END POVERTY. THE AGENCY'S COMMUNITY ENGAGEMENT STRATEGY INCLUDES THE FOLLOWING PROGRAMS.

1) KOOTASCA'S CIRCLES OF SUPPORT PROGRAM PROVIDES AN OPPORTUNITY FOR PEOPLE IN POVERTY TO BUILD SOCIAL ASSETS AND SKILLS, SUCH AS FINANCIAL LITERACY AND SELF-EMPOWERMENT THROUGH WEEKLY MEETINGS FOR INDIVIDUALS EXPERIENCING POVERTY, AS WELL AS NON-POOR VOLUNTEERS. MEETINGS WERE HELD ON ZOOM FOR THE MAJORITY OF THE YEAR. IN 2021, A TOTAL OF 35 PEOPLE PARTICIPATED IN 49 MEETINGS AND EVENTS.

2) BIG VIEW PROGRAMMING PROVIDES EDUCATION AND CREATES COMMUNITY AWARENESS OF POVERTY-RELATED ISSUES AND SYSTEMIC BARRIERS THAT MAKE LEAVING POVERTY MORE DIFFICULT. MEETINGS WERE HELD ON ZOOM FOR THE MAJORITY OF THE YEAR. IN 2021, CUMULATIVE ATTENDANCE TOTALED 418 PEOPLE ACROSS 17 SEPARATE BIG VIEW COMMUNITY MEETINGS.

3) KOOTASCA'S COMMUNITY EQUITY WORK ENGAGES THE COMMUNITY IN THEIR COMMITMENT TO ELIMINATE THE CAUSES AND CONDITIONS OF POVERTY BY PROVIDING OPPORTUNITIES TO LIVE, LEARN, BUILD RELATIONSHIPS AND CELEBRATE CULTURAL DIVERSITY. IN 2021, A JUNETEENTH EVENT IN GRAND RAPIDS WITH OVER 200 PEOPLE IN ATTENDANCE WAS HELD AND MADE POSSIBLE BY PARTNERING WITH OTHER LOCAL BUSINESSES AND NONPROFITS.

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Employer identification number

41-0904805

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

4) KOOTASCA SERVED AS AN OUTREACH PROVIDER AND APPLICATION NAVIGATOR FOR MINNESOTA AFTERSCHOOL ADVANCE, A PROGRAM OF THE VENN FOUNDATION AND YOUTHRISE TO IMPROVE THE AFFORDABILITY OF AFTERSCHOOL LEARNING AND ENRICHMENT OPPORTUNITIES FOR LOW-INCOME FAMILIES BY COVERING UP TO 75% OF THE COST OF ENRICHMENT.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE IRS FORM 990 IS PRESENTED IN DRAFT FORM TO THE BOARD OF DIRECTORS AT A REGULAR MEETING OF THE BOARD OR THE BOARD'S FINANCE COMMITTEE. THE BOARD MEMBERS HAVE THE OPPORTUNITY TO REVIEW AND SUGGEST CHANGES PRIOR TO THE FILING OF THE FINAL COPY OF THE FORM 990 WITH THE IRS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

MANAGEMENT REVIEWS THE CONFLICT OF INTEREST POLICY AT EVERY ANNUAL BOARD MEETING AND EACH BOARD MEMBER SIGNS A CONFLICT OF INTEREST STATEMENT AT THAT TIME. POTENTIAL CONFLICTS ARE REPORTED TO THE BOARD OF DIRECTORS. THE BOARD SHALL DETERMINE WHETHER THE ACTIVITY, RELATIONSHIP, OR FINANCIAL INTEREST CONSTITUTES A CONFLICT OF INTEREST AND MAY IMPOSE LIMITATIONS UPON THE AFFECTED BOARD MEMBERS TO ENSURE THAT A CONFLICT DOES NOT ARISE.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

SALARIES FOR ALL STAFF, INCLUDING THE EXECUTIVE DIRECTOR AND ANY KEY EMPLOYEES, ARE REVIEWED BY UTILIZING SALARY SURVEYS DONE BY THE HUMAN RESOURCES DEPARTMENT. SOURCES OF INFORMATION ARE FROM OTHER COMMUNITY ACTION AGENCIES, THE MINNESOTA COUNCIL OF NONPROFITS SALARY AND BENEFITS SURVEY, AND THE BUREAU OF LABOR STATISTICS FOR KOOTASCA'S SERVICE AREA. THE SURVEY WAS PERFORMED BY REVIEWING COMPENSATION FOR SIMILAR POSITIONS WITHIN SIMILAR-SIZED ORGANIZATIONS IN THE REGION KOOTASCA IS LOCATED. USING THESE SURVEYS, A RANGE OF REASONABLE COMPENSATION IS DETERMINED AND THE RESULTS ARE PRESENTED TO THE BOARD FOR REVIEW AND APPROVAL.

Name of the organization

Employer identification number

KOOTASCA COMMUNITY ACTION, INC.

41-0904805

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

SALARIES FOR ALL STAFF, INCLUDING THE EXECUTIVE DIRECTOR AND ANY KEY EMPLOYEES, ARE REVIEWED BY UTILIZING SALARY SURVEYS DONE BY THE HUMAN RESOURCES DEPARTMENT. SOURCES OF INFORMATION ARE FROM OTHER COMMUNITY ACTION AGENCIES, THE MINNESOTA COUNCIL OF NONPROFITS SALARY AND BENEFITS SURVEY, AND THE BUREAU OF LABOR STATISTICS FOR KOOTASCA'S SERVICE AREA. THE SURVEY WAS PERFORMED BY REVIEWING COMPENSATION FOR SIMILAR POSITIONS WITHIN SIMILAR-SIZED ORGANIZATIONS IN THE REGION KOOTASCA IS LOCATED. USING THESE SURVEYS, A RANGE OF REASONABLE COMPENSATION IS DETERMINED AND THE RESULTS ARE PRESENTED TO THE BOARD FOR REVIEW AND APPROVAL.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST AT OUR OFFICES LOCATED AT 201 NW 4TH STREET, GRAND RAPIDS, MN. ALSO, KOOTASCA'S INFORMATION IS AVAILABLE ON THE FOLLOWING WEBSITES: MINNESOTA ATTORNEY GENERAL AND GUIDESTAR.

**FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

GAIN ON DISPOSAL OF LAND.....	\$	1,936.
	TOTAL	<u>\$ 1,936.</u>