

CLIENT 50188

WALKER, GIROUX & HAHNE, LLC
225 1ST STREET N SUITE 2400
VIRGINIA, MN 55792
2187494880

January 15, 2025

KOOTASCA COMMUNITY ACTION, INC.
822 NE 5th AVE
GRAND RAPIDS, MN 55744

Dear Client:

Your 2023 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service ~~upon receipt of a signed Form 8879 TE - IRS e-file Signature Authorization~~. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Thomas Kelly', written in a cursive style.

Thomas Kelly

Return of Organization Exempt From Income Tax

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

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

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning		, 2023, and ending	, 20
B Check if applicable: <input type="checkbox"/> Address change <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	C KOOTASCA COMMUNITY ACTION, INC. 822 NE 5TH AVE GRAND RAPIDS, MN 55744		D Employer identification number 41-0904805
	F Name and address of principal officer: SAME AS C ABOVE		E Telephone number (218) 999-0800
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		G Gross receipts \$ 9,776,078.	
J Website: WWW.KOOTASCA.ORG		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.	
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
H(c) Group exemption number			

Part I Summary

Activities & Governance	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>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	103
	6	Total number of volunteers (estimate if necessary)	6	300
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	10,923,088.	9,442,639.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	176,277.	319,094.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-16,489.	14,345.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,082,876.	9,776,078.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	220,061.	595,468.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,498,241.	5,182,541.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,252,251.	2,645,248.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,970,553.	8,423,257.	
19	Revenue less expenses. Subtract line 18 from line 12	2,112,323.	1,352,821.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	5,542,750.	6,621,290.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,595,962.	1,339,256.
			3,946,788.	5,282,034.

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 NOLAN TOME	Date CFO		
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name THOMAS KELLY	Preparer's signature 	Date 1/15/25	Check <input type="checkbox"/> if self-employed PTIN P01240546
	Firm's name WALKER, GIROUX & HAHNE, LLC	Firm's EIN 46-3893925		
	Firm's address 225 1ST STREET N SUITE 2400 VIRGINIA, MN 55792	Phone no. 2187494880		

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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 [X] 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 [X] 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 \$ 3,956,714. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 2,689,787. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4c (Code:) (Expenses \$ 178,873. 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 6,825,374.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.....	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? 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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II.....		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? If "Yes," complete Schedule C, Part III.....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.....		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V.....	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.....	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.....		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.....		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.....		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? If "Yes," complete Schedule F, Parts I and IV.....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.....		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.....		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? If "Yes," complete Schedule I, Parts I and II.....		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
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d 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
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		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).		
a 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
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c 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 noncash 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
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
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		103
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		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.		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	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. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (14), 1b (12), 2 (SEE SCHEDULE O), 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

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.
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. NOLAN TOME 822 NE 5TH AVE 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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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 0			X			116,405.	0.	12,337.	
(2) COREY SMITH FMR CFO	44 0			X			90,934.	0.	2,640.	
(3) LEANN LANDRUS DIRECTOR	3 0	X					0.	0.	0.	
(4) OBED MATUS DIRECTOR	1 0	X					0.	0.	0.	
(5) DEB KRUEH DIRECTOR	1 0	X					0.	0.	0.	
(6) CHARLENE WALDRON DIRECTOR	1 0	X					0.	0.	0.	
(7) AUSTIN ROHLING DIRECTOR	1 0	X					0.	0.	0.	
(8) CORY SMITH DIRECTOR	1 0	X					0.	0.	0.	
(9) VALARIE WINKELMAN DIRECTOR	1 0	X					0.	0.	0.	
(10) RICK BLAKE CHAIRMAN	4 0	X		X			0.	0.	0.	
(11) RICKY ROCHE DIRECTOR	1 0	X					0.	0.	0.	
(12) MOLLY FRENCH VICE CHAIR	3 0	X		X			0.	0.	0.	
(13) ROMONA JOHNSON TREASURER	3 0	X		X			0.	0.	0.	
(14) PETE KALAR 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) STEVE WINKELMAN DIRECTOR	1 0	X						0.	0.	0.
(16) ROXANNE SKOGSTAD-DITSCH DIRECTOR	1 0	X						0.	0.	0.
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

1b Subtotal	207,339.	0.	14,977.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	207,339.	0.	14,977.

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	225,563.
PROJECT ONE CONSTRUCTION LLC 10375 COUNTY RD 8 KIMBALL, MN 55353	HUB CONSTRUCTION	699,240.
TNT CONSTRUCTION GROUP LLC 40 COUNTY ROAD 63 GRAND RAPIDS, MN 55744	HUB CONSTRUCTION	633,531.
BENEFITS MN DHS MAILROOM 444 LAFAYETTE RD ST PAUL, MN 55155	BENEFITS ADMIN	299,296.
MIDWEST PLAYSCAPES 500 PINE ST, SUITE 104 CHASKA, MN 55318	PLAYGROUND CONSTRUCTION	111,721.

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 **5**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 8,080,935.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,361,704.				
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		9,442,639.			
Program Service Revenue	2a PROGRAM, RENTAL, OTHER	Business Code 624200	319,094.	319,094.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
	g Total. Add lines 2a-2f		319,094.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,345.		14,345.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
			(ii) Other			
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a -----	Business Code				
	b -----					
	c -----					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		9,776,078.	319,094.	0.	14,345.	

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.	595,468.	595,468.		
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	222,316.	0.	222,316.	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	3,859,289.	3,182,807.	676,482.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	162,618.	127,253.	35,365.	
9 Other employee benefits	624,560.	479,962.	144,598.	
10 Payroll taxes	313,758.	244,817.	68,941.	
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	528,633.	482,373.	46,260.	
17 Travel	53,851.	41,763.	12,088.	
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	177,202.	124,627.	52,575.	
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>	991,706.	788,309.	203,397.	
b <u>SUPPLIES</u>	404,412.	332,252.	72,160.	
c <u>IN-KIND EXPENSES</u>	296,611.	296,611.		
d <u>MISCELLANEOUS</u>	192,833.	129,132.	63,701.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	8,423,257.	6,825,374.	1,597,883.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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	929,534.	2	386,971.
	3	Pledges and grants receivable, net	351,062.	3	567,882.
	4	Accounts receivable, net	205,249.	4	225,231.
	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	32,575.	8	
	9	Prepaid expenses and deferred charges	73,381.	9	103,590.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,837,473.		
	b	Less: accumulated depreciation	10b 935,262.	3,428,824.	10c 4,902,211.
	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	522,075.	15	435,355.
16	Total assets. Add lines 1 through 15 (must equal line 33)	5,542,750.	16	6,621,290.	
Liabilities	17	Accounts payable and accrued expenses	628,861.	17	609,789.
	18	Grants payable		18	
	19	Deferred revenue	809,159.	19	654,481.
	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	20,364.	23	6,225.
	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	137,578.	25	68,761.
	26	Total liabilities. Add lines 17 through 25	1,595,962.	26	1,339,256.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	3,881,552.	27	5,265,626.
	28	Net assets with donor restrictions	65,236.	28	16,408.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	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	3,946,788.	32	5,282,034.	
33	Total liabilities and net assets/fund balances	5,542,750.	33	6,621,290.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,776,078.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,423,257.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,352,821.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,946,788.
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	-17,575.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,282,034.

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		
b 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		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	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

2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,828,043.	7,210,925.	8,350,315.	10923088.	9,442,639.	42,755,010.
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	6,828,043.	7,210,925.	8,350,315.	10923088.	9,442,639.	42,755,010.
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						42,755,010.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	6,828,043.	7,210,925.	8,350,315.	10923088.	9,442,639.	42,755,010.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,968.	1,985.	1,464.	776.	1,784.	8,977.
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.	176,277.	319,094.	590,878.
11 Total support. Add lines 7 through 10						43,354,865.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	98.62%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.33%
16a 33-1/3% support test—2023. 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.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2022. 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.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2023. 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.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2022. 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.	<input type="checkbox"/>	
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.	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2023. 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—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - The organization satisfied the Activities Test. Complete line 2 below.
 - The organization is the parent of each of its supported organizations. Complete line 3 below.
 - 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).

BAA

Schedule A (Form 990) 2023

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

BAA

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

NATURE AND SOURCE	2023	2022	2021	2020	2019
LIABILITY FORGIVENESS PROGRAM AND OTHER			\$ 95,507.		
TOTAL	\$ 319,094.	\$ 176,277.	\$ 95,507.	\$ 0.	\$ 0.

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

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
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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
1	US DEPT OF HEALTH & HUMAN SVCS 330 C STREET SW WASHINGTON, D.C., DC 20201	\$ 2,417,836.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BLANDIN FOUNDATION 100 N POKEGAMA AVE GRAND RAPIDS, MN 55744	\$ 639,760.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MN DEPARTMENT OF COMMERCE 85 7TH PLACE EAST, SUITE 280 ST PAUL, MN 55101	\$ 1,183,013.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	MN DEPARTMENT OF HUMAN SERVICES PO BOX 64998 ST PAUL, MN 55164	\$ 294,257.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	MN HOUSING FINANCE AGENCY 400 WABASHA ST N, UNIT 400 ST PAUL, MN 55102	\$ 679,267.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	MN DEPARTMENT OF EDUCATION 400 NE STINSON BLVD MINNEAPOLIS, MN 55413	\$ 1,306,651.	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 DEPT OF EMPLOYMENT & ECON DEV 180 5TH ST EAST ST PAUL, MN 55101	\$ 1,363,872.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	CITY OF GRAND RAPIDS, MN 420 N POKEGAMA AVE GRAND RAPIDS, MN 55744	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ITASCA COUNTY, MN 123 NE 4TH ST GRAND RAPIDS, MN 55744	\$ 239,971.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	ARROWHEAD ECONOMIC OPPORTUNITY AGEN 702 3RD AVE S VIRGINIA, MN 55792	\$ 198,973.	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.)

Name of organization

Employer identification number

KOOTASCA COMMUNITY ACTION, INC.

41-0904805

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
	N/A ----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----
	----- ----- -----	\$-----	-----

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	
-----		-----	
-----		-----	
-----		-----	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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

2023

Open to Public Inspection

Employer identification number

KOOTASCA COMMUNITY ACTION, INC.

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Form for Part II Conservation Easements. Includes checkboxes for purposes of easements (public use, natural habitat, open space, historically important land area, certified historic structure). Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d. Includes questions 3 through 9 regarding monitoring, expenses, and reporting requirements.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, and 2 regarding reporting requirements for collections and financial gain, with dollar amount fields.

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

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

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--------------------------------------|--------|
| c Beginning balance..... | 1c |
| d Additions during the year..... | 1d |
| e Distributions during the year..... | 1e |
| f Ending balance..... | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....	119,759.	142,203.	130,412.	125,364.	109,623.
b Contributions.....	1,000.				
c Net investment earnings, gains, and losses.....	12,786.	-16,019.	18,104.	11,339.	22,548.
d Grants or scholarships.....	5,315.	5,180.	4,958.	4,936.	5,080.
e Other expenditures for facilities and programs.....				0.	
f Administrative expenses.....	1,227.	1,245.	1,355.	1,355.	1,727.
g End of year balance.....	127,003.	119,759.	142,203.	130,412.	125,364.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations?..... | 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
1a Land.....		127,700.		127,700.
b Buildings.....		3,587,636.	513,267.	3,074,369.
c Leasehold improvements.....				
d Equipment.....		511,548.	421,995.	89,553.
e Other.....		1,610,589.		1,610,589.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				4,902,211.

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, line 12, column (B)).....		

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, line 13, column (B)).....		

Part IX Other Assets

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST (ENDOWMENT FUND)	127,003.
(2) RESTRICTED CASH	294,869.
(3) RIGHT-OF-USE ASSETS	13,483.
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).....	435,355.

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) LEASE LIABILITY	13,483.
(3) LINE OF CREDIT	55,278.
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
(11) -----	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	68,761.

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	9,776,078.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	9,776,078.
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	9,776,078.

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	8,423,257.
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	8,423,257.
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	8,423,257.

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.

2023

Open to Public Inspection

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.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Employer identification number
41-0904805

Name of the organization

KOOTASCA COMMUNITY ACTION, INC.

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 MORTGAGE/RENT/SECURITY DEPOSITS	348	505,047.			
2 CLOSING COSTS/DOWN PAYMENTS	9	58,630.			
3 CLIENT TRANSPORTATION/VEHICLE REPAIR	20	2,974.			
4 ESSENTIAL NEEDS ASSISTANCE	53	24,983.			
5 UTILITY DEPOSITS	16	3,638.			
6 BACKGROUND CHECK/EXPUNGEMENT FEE	7	196.			
7					

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

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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 WITH 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 OUR HEAD START PROGRAM. THE PARENTS RECEIVE GUIDANCE FROM OUR FAMILY SUPPORT STAFF AND TEACHERS 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 - WHICH SERVES PREGNANT WOMEN AND CHILDREN UP TO AGE THREE. 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 CAN 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 PARTNERSHIP WITH

KEY HEAD START MANAGEMENT AND THE KOOTASCA BOARD OF DIRECTORS TO DEVELOP, REVIEW, AND

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

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. KOOTASCA HEAD START SERVES 8 INFANT AND TODDLERS AND 187 PRESCHOOL CHILDREN WITH FEDERAL FUNDING AND ANOTHER 19 CHILDREN WITH STATE FUNDING ACROSS ITASCA AND KOCHICHING COUNTIES.

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.

3) KOOTASCA REVIEWS AND UPDATES THE COMMUNITY NEEDS ASSESSMENT ANNUALLY TO DETERMINE THE GREATEST AREAS OF LOCAL NEED AND ADJUSTS TO MEET THOSE NEEDS. THE 2023 COMMUNITY ASSESSMENT INDICATED THAT KOCHICHING COUNTY LACKED CHILDCARE FACILITIES FOR INFANTS AND TODDLERS, DESPITE A GROWING NUMBER OF INFANTS AND TODDLERS RESIDING IN THE

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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 HAS BEEN IN OPERATION SINCE 2021 IN INTERNATIONAL FALLS. THIS HAS BEEN A POSITIVE STEP IN MEETING THE NEEDS OF FAMILIES.

4) KOOTASCA COMMUNITY ACTION HAS RENOVATED A 38,000-SQUARE-FOOT FORMER ELEMENTARY SCHOOL TO SERVE AS THE GRAND RAPIDS EARLY CHILDHOOD HUB. OUR GOAL FROM THE START WAS TO TRANSFORM THIS FORMER ELEMENTARY SCHOOL INTO A BUSTLING HUB FOR EARLY CHILDHOOD EDUCATION PARTNERS, BRIMMING WITH VITALITY AND PURPOSE.

OUR EXTENSIVE NETWORK OF COLLABORATORS SPANS VARIOUS SECTORS, FROM HEAD START AND EARLY HEAD START TO BLENDED CLASSROOMS WITH THE LOCAL SCHOOL DISTRICT, AND THE TEENAGE PARENT PROGRAM. IN ADDITION, THE SPACE HOSTS TWO FAMILY CHILDCARE PROVIDERS WHO ARE RUNNING THEIR PRIVATE CHILDCARE BUSINESS FROM THIS LOCATION. TOGETHER, WE ARE FOCUSED ON ADDRESSING THE CHILDCARE NEEDS OF OUR COMMUNITY. THROUGH OUR COMBINED EFFORTS, THE EARLY CHILDHOOD HUB HAS EMERGED AS THE LARGEST CHILDCARE FACILITY IN THE REGION, CATERING TO 156 SLOTS FOR INFANTS, TODDLERS, AND PRESCHOOLERS, AS WELL AS 36 FAMILIES PARTICIPATING IN EARLY CHILDHOOD FAMILY EDUCATION AND UP TO 32 FAMILY CHILDCARE SPOTS, 22 OF WHICH ARE CURRENTLY FILLED.

BUT OUR VISION EXTENDS FAR BEYOND CHILDCARE. WE'RE COMMITTED TO BROADENING ACCESS TO SOCIAL AND WORKFORCE SERVICES FOR FAMILIES AND TEEN PARENTS, FOSTERING AN ENVIRONMENT THAT NURTURES COMMUNITY GROWTH. THE HUB PARTNERS WITH OUR NEIGHBORING COMMUNITY ACTION AGENCY AEOA WHICH PROVIDES ADULT BASIC EDUCATION AND JOBS & TRAINING SERVICES TO FAMILIES. WE ARE ALSO ADDRESSING FOOD INSECURITY BY PARTNERING WITH THE LOCAL FARMERS MARKET FOR A MONTHLY FOOD DISTRIBUTION PROGRAM. ADDITIONALLY, WE OFFER

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VALUABLE LONG-TERM EARLY CHILDHOOD EDUCATION INTERNSHIP OPPORTUNITIES FOR COLLEGE STUDENTS, ENRICHING BOTH OUR FUTURE WORKFORCE AND EDUCATIONAL EXPERIENCES.

WITH DONATIONS FROM MANY ENTITIES INCLUDING DEED, OUR FACILITY BOASTS A FULLY ACCESSIBLE COMMUNITY PLAYGROUND, WITH PLANS FOR EXCITING COMMUNITY PROGRAMMING INCLUDING OPEN GYM NIGHTS AND FAMILY MOVIE NIGHTS.

THIS PROJECT HAS HAD MANY CHALLENGES, BUT IT IS ALL WORTH IT WHEN YOU WALK IN THE DOOR AND WITNESS THE MAGIC THAT IS HAPPENING. WITH TWO INDOOR, LARGE MOTOR SPACES AND THE LARGEST PLAYGROUND IN THE AREA CHILDREN, STAFF AND FAMILIES LOVE BEING PART OF THE HUB. ONE OF OUR CHILDCARE PROVIDERS STATED THAT SHE WOULD NO LONGER BE IN THE BUSINESS IF SHE HAD NOT FOUND THIS SPACE. THE OTHER IS A NEW PROVIDER THAT DID NOT HAVE THE SPACE NEEDED IN HER HOME.

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 2023 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

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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) 2023, 3588 HOUSEHOLDS EXPERIENCED REDUCED ENERGY BURDEN AND SAFE CONTINUOUS HEAT THROUGH PRIMARY HEAT FUNDING, 1574 HOUSEHOLDS AVOIDED INTERRUPTIONS IN SERVICE THROUGH CRISIS FUNDING, AND 280 HOUSEHOLDS MAINTAINED SAFE HEAT THROUGH 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 AND UTILITY BASED FUNDS ARE OFTEN BRAIDED WITH DOE WAP AND OCCASIONALLY USED INDEPENDENTLY OF DOE WAP ALLOWING FOR ADDITIONAL UNIT COMPLETIONS. AT THE TIME OF THIS REPORT WITHIN THE STATE FISCAL YEAR OF 2023, A REDUCED ENERGY BURDEN HAS BEEN REALIZED FOR: 11 HOUSEHOLDS UTILIZING DOE WITH LIHEAP, AND AN ADDITIONAL 13 HOUSEHOLDS UTILIZING LIHEAP ONLY.

3) THE 2022 WEATHERIZATION ASSISTANCE PROGRAM BIPARTISAN INFRASTRUCTURE LAW PROVIDES US ADDITIONAL FUNDING (DOE BIL) THROUGH THE DEPARTMENT OF ENERGY TO SERVE ADDITIONAL LMI HOUSEHOLDS IN REDUCING THEIR ENERGY BURDEN 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

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LOW- OR NO-COST ENERGY SAVINGS MEASURES AND OCCUPANT BEHAVIORS. LIHEAP WEATHERIZATION AND UTILITY BASED FUNDS ARE OFTEN BRAIDED WITH DOE BIL FUNDS. AT THE TIME OF THIS REPORT WITHIN THE STATE FISCAL YEAR OF 2023, A REDUCED ENERGY BURDEN HAS BEEN REALIZED FOR: 14 HOUSEHOLDS UTILIZING DOE BIL WITH LIHEAP.

4) KOOTASCA'S HOME OWNERSHIP PROGRAM JUST CELEBRATED PROVIDING HOUSING SERVICES FOR 30 YEARS. WITH ASSISTING LMI INDIVIDUALS AND FAMILIES WITH OBTAINING THEIR FIRST HOME OFFERING SERVICES IN HOME OWNERSHIP EDUCATION, HOUSING COUNSELING, FINANCIAL WELLNESS, AND FINANCIAL ASSISTANCE. THE FIRST-TIME HOMEBUYER PROGRAM WORKS TOWARD HOUSING STABILITY. LOW-INCOME FIRST TIME BUYERS SOMETIMES HAVE DIFFICULTIES SECURING AN AFFORDABLE HOME DUE TO CREDIT HISTORY, LACK OF DOWNPAYMENT FUNDS, INABILITY TO NAVIGATE THE MORTGAGE LENDING PROCESS AND FINANCIAL PLANNING. THESE BARRIERS ARE MORE ACUTE DUE TO A STAGNANT ECONOMY FOR HOUSING SERVICES, DECREASE IN GOVERNMENT FUNDING AND A DECREASE IN AFFORDABLE HOUSING. ALL THESE FACTORS CREATED AN INCREASED DEMAND FOR BUYER ASSISTANCE SERVICES.

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. AS THE HOMEBUYING SEASON APPROACHES, MORTGAGE RATES HAVE RISEN TO AN ALL-TIME HIGH IN OVER 10 YEARS, AFTER STUDENT LOAN DEFERMENT OVER COVID TIMES PAYMENTS ARE NOW DUE, THE HIGH COST OF LIMITED RESOURCES OF EVERYDAY LIVING (GROCERIES, GAS, TRANSPORTATION, DAYCARE) JUST TO MENTION A FEW AND STILL THE LACK OF AFFORDABLE HOUSING MARKET INVENTORY SET THE STAGE OF BARRIERS FOR TARGET POPULATIONS WE SERVE. ADDITIONAL BARRIERS SHOW UP IN RENTAL VACANCIES, RATES REMAIN BELOW 1% AND NEW LISTINGS IN THE REGION ARE -32% OF

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

TODAY'S BUYERS WHICH ARE MADE UP OF FIRST-TIME BUYERS, MILLENNIALS, AND WANT TO BUY VS RENT. AGAIN, HIGH DEMAND, LOW SUPPLY; HOME PRICES AND RENTS CONTINUE TO RISE FASTER THAN INCOME. 4 OUT OF 5 BUYERS STATE THEY ARE UNABLE TO SAVE FOR A DOWNPAYMENT IN TODAY'S ECONOMY. 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. COMPREHENSIVE HOMEOWNERSHIP ASSISTANCE INCLUDING: EDUCATION, PRE PURCHASE COUNSELING, FINANCIAL WELLNESS, DOWN PAYMENT AND CLOSING COST 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. WE KNOW HOMEOWNERSHIP IS ONE OF THE MOST RELIABLE WAYS TO BUILD LONG-TERM WEALTH AND FINANCIAL SECURITY.

HOMEOWNERSHIP PRESENTS A SIGNIFICANT OPPORTUNITY FOR LOW INCOME HOUSEHOLDS TO BUILD LONG TERM ASSETS AND WEALTH. THE AVERAGE NET WORTH OF HOMEOWNERS IN OUR COUNTRY IS MORE HAN 80 TIMES THAT OF RENTERS. WE SEE GROWING AWARENESS THAT HOUSING HEALTH AND EQUITY GO HAND N' HAND. WE STRENGTHEN HOUSEHOLDS THROUGH OUR SERVICES TO BE MORE INFORMED BY DISMISSING MYTHS AND MISINFORMATION. WE EDUCATE BUYERS AND INCREASE THEIR ABILITY TO BE COMPETITIVE IN THE CURRENT HOUSING ARENA. 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 2023 ARE AS FOLLOWS: 12 WORKSHOPS HELD WITH 72

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VOLUNTEER EDUCATORS. A TOTAL OF 99 HOUSEHOLDS GRADUATED FROM KOOTASCA'S HOME STRETCH EDUCATION WORKSHOPS. 158 HOUSEHOLDS COMPLETED ONE-ON-ONE HOUSING ADVICE TO DEVELOP A SUSTAINABLE BUDGET AND INITIATE STEPS TO IMPROVE FINANCIAL CAPACITY. FURTHER, 34 HOUSEHOLDS COMPLETED KOOTASCA'S HOME OWNERSHIP PROGRAM, WHICH LED TO THE PURCHASE OF THEIR FIRST HOMES. LASTLY, A TOTAL OF \$59,391 IN DIRECT FINANCIAL ASSISTANCE WAS DISTRIBUTED TO FIRST-TIME HOME BUYERS, AND THIS ASSISTANCE RESULTED IN AN ACCUMULATION OF \$1,077,279 IN MORTGAGE LOANS.

5) 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. TRANSITIONAL HOUSING PROGRAM FUNDS ARE PROVIDED BY THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, THE OFFICE OF ECONOMIC OPPORTUNITY AND THE OTTO BREMER TRUST. 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 2023, THE TRANSITIONAL HOUSING PROGRAM SERVED NINE (9) SINGLE MEN AND SIX (6) FAMILIES WITH CHILDREN FOR A TOTAL OF 19 PARTICIPANTS. 73 UN-HOUSED HOUSEHOLDS WERE MOVED INTO PERMANENT HOUSING AND HOMELESSNESS WAS PREVENTED FOR AN ADDITIONAL 152 HOUSEHOLDS. THE TOTAL NUMBER OF HOUSEHOLDS SERVED WAS 225.

6) THROUGH THE MNSURE PROGRAM, KOOTASCA'S TRAINED AND CERTIFIED HEALTH CARE NAVIGATORS ASSIST CLIENTS IN NAVIGATING HEALTH CARE INSURANCE OPTIONS. FUNDING FOR THIS PROGRAM IS MADE AVAILABLE THROUGH MNSURE, MINNESOTA'S HEALTH INSURANCE

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

MARKETPLACE. IN 2023, KOOTASCA'S MNSURE PROGRAM SUCCESSFULLY NAVIGATED HEALTH INSURANCE OPTION FOR 100 CLIENTS AND ASSISTED AN ADDITIONAL 308 INDIVIDUALS WITH HEALTH CARE ELIGIBILITY QUESTIONS.

7) IN 2023, KOOTASCA HELPED SEVEN (7) HOUSEHOLDS ATTAIN HOUSING STABILITY THROUGH S.O.A.R (SSI/SSDI OUTREACH ACCESS AND RECOVERY PROGRAM).

8) DURING 2023, KOOTASCA HOUSING NAVIGATORS ASSISTED 297 ITASCA COUNTY HOUSEHOLDS WITH HOUSING INSECURITY. ASSISTED AN ADDITIONAL 120 HOUSEHOLDS TO SECURE SAFE AND AFFORDABLE HOUSING THROUGH FUNDING FROM MN DHS FOR SECURITY DEPOSITS, ESSENTIAL NEEDS, AND HOUSING APPLICATIONS.

9) 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, INCLUDING THE HOMELESS AND THOSE LIVING WITH DISABILITIES. IN 2023, KOOTASCA, AS PART OF ALEXANDER BAKER LP, BEGAN CONSTRUCTION ON 27 UNITS OF HOUSING IN 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. IN 2023, A TOTAL OF 92 PEOPLE PARTICIPATED IN 151

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

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. IN 2023, 249 INDIVIDUALS ATTENDED BIG VIEW PROGRAMMING ACROSS 18 SEPARATE EVENTS.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

STEVE WINKELMAN AND VALARIE WINKELMAN ARE MARRIED.

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

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

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 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 822 NE 5TH AVE, 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**

LOSS ON DISPOSAL OF INVENTORY.....	\$	-17,575.
	TOTAL \$	<u>-17,575.</u>