



CliftonLarsonAllen LLP
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**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

FORM 990 INCOME TAX RETURN

FOR YEAR ENDED SEPTEMBER 30, 2021



Community Action Partnership of Ramsey
and Washington Counties
450 N Syndicate Street
St. Paul, MN 55104
Attention: Mr. Kevin Adams

Dear Mr. Adams:

Enclosed is the organization's 2020 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-EO to us as soon as possible, but no later than by August 15, 2022 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

MINNESOTA ANNUAL REPORT:

The Minnesota Annual Report should be mailed as soon as possible to:

Minnesota Attorney Generals Office
Charities Division
445 Minnesota Street, Suite 1200
St. Paul, MN 55101-2130

Enclose a check or money order for \$25, payable to State of Minnesota.

Include the organization's Federal Employer Identification Number and 2020 Annual Report on the remittance.

The report should be signed and dated by the authorized individual(s).

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.

- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

A handwritten signature in cursive script that reads "Rachel Flanders".

Rachel Flanders, CPA
CliftonLarsonAllen LLP

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning OCT 1, 2020, and ending SEP 30, 2021

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES

Taxpayer identification number

41-0883443

Name and title of officer or person subject to tax

**KEVIN ADAMS
INTERIM EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>29,699,543.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

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

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

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 55104
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

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

4181245902

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ RACHEL FLANDERS Date ▶ 08/12/22

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2020 calendar year, or tax year beginning **OCT 1, 2020** and ending **SEP 30, 2021**

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 Name of organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 450 N SYNDICATE STREET City or town, state or province, country, and ZIP or foreign postal code ST. PAUL, MN 55104 F Name and address of principal officer: KEVIN ADAMS SAME AS C ABOVE	D Employer identification number 41-0883443 E Telephone number 651-645-6445 G Gross receipts \$ 30,440,889. 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 H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.CAPRW.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1965 M State of legal domicile: MN

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO REDUCE THE CAUSES OF POVERTY AND ITS IMPACTS ON PEOPLE'S LIVES IN OUR COMMUNITY.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	332
	6	Total number of volunteers (estimate if necessary)	6	200
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 25,197,823.
9		Program service revenue (Part VIII, line 2g)	1,040,258.	416,750.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10.	563.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,402,589.	693,804.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,640,680.	29,699,543.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	734,136.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	18,409,029.	19,835,293.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 44,569.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,027,644.	8,124,211.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,170,809.	28,861,407.
	19	Revenue less expenses. Subtract line 18 from line 12	469,871.	838,136.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 9,752,145.	End of Year 9,911,180.
	21	Total liabilities (Part X, line 26)	4,522,352.	3,843,251.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,229,793.	6,067,929.

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 KEVIN ADAMS, INTERIM EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name RACHEL FLANDERS	Preparer's signature RACHEL FLANDERS
	Date 08/12/22	Check if self-employed <input type="checkbox"/> PTIN P01591790
	Firm's name ▶ CLIFTONLARSONALLEN LLP	Firm's EIN ▶ 41-0746749
	Firm's address ▶ 220 S 6TH STREET, SUITE 300 MINNEAPOLIS, MN 55402	Phone no. 612-376-4500

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

COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES

Form 990 (2020)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON
COUNTIES IS TO REDUCE THE CAUSES OF POVERTY AND ITS IMPACTS ON
PEOPLE'S LIVES IN OUR COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 18,708,359. including grants of \$ 0.) (Revenue \$ 329,346.)
CHILD EDUCATION:
HEAD START PROGRAM GRANTS ARE THE LARGEST SOURCE OF FUNDING FOR THE
ORGANIZATION, COMPRISING APPROXIMATELY 61% OF TOTAL REVENUE FOR THE
YEAR ENDED SEPTEMBER 30, 2021. HEAD START AND EARLY HEAD START
SERVICES PROVIDE COMPREHENSIVE EARLY CHILDHOOD EDUCATION AND FAMILY
SERVICES TO FAMILIES WITH CHILDREN PRE-NATAL THROUGH 5 YEARS. THE
PROGRAM PROMOTES SCHOOL READINESS THROUGH EDUCATIONAL, HEALTH,
NUTRITIONAL, SOCIAL AND PARENT SERVICES TO CHILDREN PRE-NATAL THROUGH
5, AND THEIR FAMILIES. DURING THE FISCAL YEAR, APPROXIMATELY 1,129
FAMILIES WERE SERVED.

4b (Code:) (Expenses \$ 2,136,295. including grants of \$ 832,082.) (Revenue \$ 0.)
ENERGY ASSISTANCE:
ENERGY ASSISTANCE IS A HEALTH AND SAFETY PROGRAM FUNDED BY THE FEDERAL
GOVERNMENT'S LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT
WHICH HELPS WITH UTILITY BILL PAYMENTS, CRISIS INTERVENTION WHEN
UTILITY SERVICE SHUT-OFF IS IMMINENT RESPONDING TO EMERGENCY HEATING
SYSTEMS REPAIRS/REQUESTS, ADVOCACY FOR UTILITY CONSUMER RIGHTS, AND
REFERRALS TO OTHER SUPPORT PROGRAMS. OVER 17,076 HOUSEHOLDS WERE
APPROVED DURING THE PROGRAM YEAR THROUGH HEAT AND CRISIS ASSISTANCE.
THE ORGANIZATION'S PROGRAM VERIFIED AND AUTHORIZED \$12,536,835 OF
CLIENT BENEFITS PAID DIRECTLY BY THE STATE OF MINNESOTA.

4c (Code:) (Expenses \$ 2,194,540. including grants of \$ 69,821.) (Revenue \$ 69,005.)
ENERGY CONSERVATION:
ENERGY CONSERVATION & WEATHERIZATION PROGRAM ACTIVITIES ARE SUPPORTED
BY FUNDING FROM THE FEDERAL DEPARTMENTS OF ENERGY AND HEALTH AND HUMAN
SERVICES, PLUS UTILITY CONSERVATION IMPROVEMENT PROGRAM FUNDS. THIS
PROGRAM PERFORMS ENERGY AUDITS ON SINGLE AND MULTI-FAMILY DWELLINGS FOR
LOW INCOME OWNERS AND RENTERS, UTILIZING SPECIALIZED STAFF WHICH USES
THE LATEST ENERGY CONSERVATION TOOLS AND TECHNIQUES TO PERFORM THE
WORK. WORK INCLUDES PERFORMING ENERGY AUDITS; REPAIRING AND REPLACING
MECHANICAL SYSTEMS; AND INSULATING AND AIR SEALING HOMES. THE PROGRAM
WEATHERIZED 29 HOMES IN RAMSEY, WASHINGTON AND ANOKA COUNTIES. THE
NUMBERS DECREASED SIGNIFICANTLY FROM THE PRIOR YEAR DUE TO THE SPREAD
OF COVID.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 3,430,741. including grants of \$ 0.) (Revenue \$ 18,399.)

4e Total program service expenses 26,469,935.

Form 990 (2020)

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AND WASHINGTON COUNTIES**

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Part IV Checklist of Required Schedules

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

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	67
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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 332		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see 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.			

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 15		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **►**
- CHERYL BUTZ - 651-603-5938**
450 SYNDICATE STREET NORTH, ST. PAUL, MN 55104

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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 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 and/or Box 7 of Form 1099-MISC) 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 instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) CATHERINE FAIR EXECUTIVE DIRECTOR	40.00			X			126,958.	0.	28,322.	
(2) CASSIDY TITCOMB SENIOR DIRECTOR, STRATEGIC	40.00				X		116,225.	0.	4,005.	
(3) DEAN DALZELL FORMER CHIEF FINANCIAL OFF	40.00			X			57,610.	0.	2,290.	
(4) CONNIE GREER PRESIDENT	2.00	X		X			0.	0.	0.	
(5) NICOLE FRETHERM VICE PRESIDENT	1.50	X		X			0.	0.	0.	
(6) KEITH SCHULER TREASURER	1.50	X		X			0.	0.	0.	
(7) MARCIE JEFFERYS SECRETARY	1.50	X		X			0.	0.	0.	
(8) LEIGH ANN AHMAD MEMBER	1.00	X					0.	0.	0.	
(9) ESMERELDA CORTES MEMBER	1.00	X					0.	0.	0.	
(10) JESSIKA THOMAS-POWELL MEMBER	1.00	X					0.	0.	0.	
(11) TRISTA MATASCASTILLO MEMBER	1.00	X					0.	0.	0.	
(12) KOUNG YANG MEMBER	1.00	X					0.	0.	0.	
(13) JANE PRINCE MEMBER	1.00	X					0.	0.	0.	
(14) JILLIAN MCADAMS MEMBER	1.00	X					0.	0.	0.	
(15) LATOYA WHITFIELD MEMBER	1.00	X					0.	0.	0.	
(16) GEORGE STONE MEMBER	1.00	X					0.	0.	0.	

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							300,793.	0.	34,617.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							300,793.	0.	34,617.	

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 2

	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
CARAVAN KIDS CATERING PO BOX 431419, MINNEAPOLIS, MN 55413	FOOD PREPARATION FOR HEAD START MEALS	740,840.
CENTRAIRE HEATING & AIR COND 7402 WASHINGTON AVE, EDEN PRAIRIE, MN 55344	WEATHERIZATION AND HVAC SERVICES	476,487.
MCGOUGH FACILITIES MANAGEMENT 2737 FAIRVIEW AVE N, ST. PAUL, MN 55117	WEATHERIZATION AND HVAC SERVICES	387,740.
ROBERT HALF MANAGEMENT RESOURCES PO BOX 743295, LOS ANGELES, CA 90774	MANAGEMENT RESOURCES	360,881.
METROPOLITAN TRANSPORTATION NETWORK INC 8260 HICKORY ST NE, LITTLE CANADA, MN 55117	TRANSPORTATION PROVIDER	340,648.

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 16

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	28,333,360.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	255,066.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,000.				
	h Total. Add lines 1a-1f			28,588,426.			
Program Service Revenue	2 a CHILD EDUCATION	Business Code					
		624100	329,346.	329,346.			
	b GENERAL	624100	69,005.	69,005.			
	c COMMUNITY SVCS - LOAN REPAYMENT	624100	18,399.	18,399.			
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			416,750.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		563.			563.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	772,509.			
			(ii) Personal				
	b Less: rental expenses ...	6b	741,346.				
	c Rental income or (loss)	6c	31,163.				
	d Net rental income or (loss)			31,163.		31,163.	
	7 a 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)							
8 a 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							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS	Business Code					
		900099	662,641.			662,641.	
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			662,641.				
12 Total revenue. See instructions			29,699,543.	416,750.	0.	694,367.	

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	30,000.	30,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	871,903.	871,903.		
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	176,098.		176,098.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	15,658,297.	15,061,576.	579,762.	16,959.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	331,222.	319,751.	11,111.	360.
9 Other employee benefits	2,748,179.	2,632,895.	112,319.	2,965.
10 Payroll taxes	921,497.	877,669.	42,840.	988.
11 Fees for services (nonemployees):				
a Management				
b Legal	82,939.		82,939.	
c Accounting	51,386.		51,386.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,580,997.	1,944,338.	618,490.	18,169.
12 Advertising and promotion	119,005.	114,960.	4,045.	
13 Office expenses	1,632,157.	1,460,303.	169,698.	2,156.
14 Information technology	421,336.	317,404.	100,966.	2,966.
15 Royalties				
16 Occupancy	687,199.	687,199.		
17 Travel	29,233.	29,228.	5.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	7,894.	5,928.	1,966.	
20 Interest	12,258.	9,205.	3,053.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	369,323.	345,325.	23,998.	
23 Insurance	160,458.	155,004.	5,454.	
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 FOOD EXPENSES	789,714.	789,714.		
b PROGRAM EXPENSES	624,630.	624,630.		
c RIOT REPAIRS	298,786.		298,786.	
d TRAINING	129,638.	97,346.	32,289.	3.
e All other expenses	127,258.	95,557.	31,698.	3.
25 Total functional expenses. Add lines 1 through 24e	28,861,407.	26,469,935.	2,346,903.	44,569.
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)				

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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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	492,834.	1	1,810,157.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	4,064,344.	3	2,587,746.	
	4 Accounts receivable, net	753,974.	4	214,766.	
	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	28,700.	8	35,635.	
	9 Prepaid expenses and deferred charges	292,262.	9	983,715.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,742,120.			
	b Less: accumulated depreciation	10b 7,462,959.	4,120,031.	10c	4,279,161.
	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		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)		9,752,145.	16	9,911,180.	
Liabilities	17 Accounts payable and accrued expenses	3,622,425.	17	2,823,878.	
	18 Grants payable		18		
	19 Deferred revenue	378,043.	19	198,217.	
	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	521,884.	23	821,156.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		4,522,352.	26	3,843,251.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	3,206,286.	27	4,006,479.	
	28 Net assets with donor restrictions	2,023,507.	28	2,061,450.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	5,229,793.	32	6,067,929.	
	33 Total liabilities and net assets/fund balances	9,752,145.	33	9,911,180.	

Form **990** (2020)

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

Form 990 (2020)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	29,699,543.
2	Total expenses (must equal Part IX, column (A), line 25)	2	28,861,407.
3	Revenue less expenses. Subtract line 2 from line 1	3	838,136.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,229,793.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,067,929.

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 in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
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	

Form **990** (2020)

Public Charity Status and Public Support

2020

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES Employer identification number 41-0883443

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 or 990-EZ).)
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).
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).
6 [] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [X] 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).
8 [] A community trust described in section 170(b)(1)(A)(vi).
9 [] An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant 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.
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).
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.
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).
c [] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
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).
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	21909087.	22215196.	22924887.	25197823.	28588426.	120835419
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	21909087.	22215196.	22924887.	25197823.	28588426.	120835419
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)						
6 Public support. Subtract line 5 from line 4.						120835419

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	21909087.	22215196.	22924887.	25197823.	28588426.	120835419
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	680,785.	701,422.	740,724.	753,414.	31,726.	2908071.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	8,064.	36,617.	97,444.	827,564.	662,647.	1632336.
11 Total support. Add lines 7 through 10						125375826
12 Gross receipts from related activities, etc. (see instructions)					12	4,129,203.
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 2020 (line 6, column (f), divided by line 11, column (f))	14	96.38	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	96.13	%
16a 33 1/3% support test - 2020. 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 - 2019. 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 - 2020. 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 - 2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 in 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

COMMUNITY ACTION PARTNERSHIP OF RAMSEY

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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

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

COMMUNITY ACTION PARTNERSHIP OF RAMSEY

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 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

COMMUNITY ACTION PARTNERSHIP OF RAMSEY

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

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

MISCELLANEOUS REVENUE

Multiple horizontal lines for providing supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

Employer identification number

41-0883443

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private 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

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 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

Name of organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
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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 DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE SW WASHINGTON, DC 20201	\$ 17,472,409.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MN DEPARTMENT OF COMMERCE 85 SEVENTH PLACE E, SUITE 500 ST. PAUL, MN 55101	\$ 4,627,217.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MN DEPARTMENT OF EDUCATION 1500 HIGHWAY 36 W ROSEVILLE, MN 55113	\$ 3,988,403.	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 540 CEDAR STREET ST. PAUL, MN 55101	\$ 2,004,034.	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 COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES Employer identification number 41-0883443

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and National Register acquisitions), and questions about modified easements, monitoring, and expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures under FASB ASC 958, with sub-rows for revenue and assets.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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 on Part XIII

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____%
 - b** Permanent endowment _____%
 - c** Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 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		1,506,435.		1,506,435.
b Buildings		7,929,246.	5,582,864.	2,346,382.
c Leasehold improvements				
d Equipment		2,306,439.	1,880,095.	426,344.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,279,161.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

Schedule D (Form 990) 2020

41-0883443 Page **3**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2020

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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	30,653,585.
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	212,696.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	741,346.
e	Add lines 2a through 2d	2e	954,042.
3	Subtract line 2e from line 1	3	29,699,543.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	29,699,543.

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	29,815,449.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	212,696.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	741,346.
e	Add lines 2a through 2d	2e	954,042.
3	Subtract line 2e from line 1	3	28,861,407.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	28,861,407.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). IT IS ALSO EXEMPT FROM MINNESOTA FRANCHISE OR INCOME TAX.

THE ORGANIZATION IS REQUIRED TO ASSESS WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION OF THE TECHNICAL MERITS OF THE POSITION ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THAT POSITION IS NOT RECOGNIZED IN THE FINANCIAL STATEMENTS.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES

Part XIII Supplemental Information *(continued)*

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 741,346.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 741,346.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization **COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

**Employer identification number
41-0883443**

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ISD 623 ROSEVILLE AREA SCHOOLS 1910 W COUNTY ROAD B ROSEVILLE, MN 55113	41-6003439		10,000.	0.			SUBURBAN RAMSEY FAMILY COLLABORATIVE

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

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

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

Schedule I (Form 990) 2020

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SELF SUFFICIENCY AND CRISIS ASSISTANCE	293	786,581.	0.	N/A	N/A
WEATHERIZATION ASSISTANCE	29	69,821.	0.	N/A	N/A
RENTAL ASSISTANCE	7	15,501.	0.	N/A	N/A

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

PART I, LINE 2:

ANNUALLY PROGRAM STAFF AND/OR ACCOUNTING STAFF VISIT PHYSICALLY OR
 VIRTUALLY SUBGRANTEE LOCATIONS AND REVIEW A SAMPLE OF TRANSACTIONS FOR
 COMPLIANCE PURPOSES. WHERE APPLICABLE, QUARTERLY FISCAL REPORTING IS
 COMPLETED AND TRANSACTIONS ARE REVIEWED. THE AGENCY TRACKS ALL CLIENT
 ASSISTANCE IN ACCORDANCE WITH COMPLIANCE STANDARDS. SELECTION CRITERIA IS
 BASED ON INCOME ELIGIBILITY REQUIREMENTS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

Employer identification number

41-0883443

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES**

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CATHERINE FAIR EXECUTIVE DIRECTOR	(i)	126,958.	0.	0.	4,198.	24,124.	155,280.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES

Schedule J (Form 990) 2020

41-0883443

Page 3

Part III Supplemental Information

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

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF RAMSEY
AND WASHINGTON COUNTIES

Employer identification number
41-0883443

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

OTHER PROGRAMS:

THE AGENCY LEASES A PORTION OF ITS HEADQUARTERS BUILDING TO OTHER
ORGANIZATIONS TO HELP DEFRAY THE OCCUPANCY COST INCURRED. THE AGENCY
OWNS THE BUILDING AND DOES NOT PROVIDE ANY PERSON SERVICES IN
CONNECTION WITH THE LONG TERM LEASES FOR USE OF OFFICE SPACE.

THE STRATEGIC INITIATIVES DEPARTMENT DEVELOPS AND IMPLEMENTS
COMMUNICATION, MARKETING, AND MESSAGING TO INCREASE PUBLIC
UNDERSTANDING OF THE ORGANIZATION'S WORK.

THE COMMUNITY HOUSING DEVELOPMENT PROGRAM OPERATES MULTIPLE HOUSING
SITES OWNED BY THE ORGANIZATION ACROSS RAMSEY AND WASHINGTON COUNTIES.
THE HOUSING SITES PROVIDE AFFORDABLE, QUALITY HOUSING SOLUTIONS TO
ELIGIBLE INDIVIDUALS AND FAMILIES.

EXPENSES \$ 1,428,432. INCLUDING GRANTS OF \$ 0. REVENUE \$ 18,399.

COMMUNITY SERVICES:

THE WORK OF THE COMMUNITY ENGAGEMENT PROGRAM IS FUNDED THROUGH THE
FEDERAL COMMUNITY SERVICES BLOCK GRANT AND THE STATE OF MINNESOTA
COMMUNITY ACTION GRANT. PROGRAMS ARE FOCUSED ON THREE PRIMARY AREAS:
SUPPORTING INDIVIDUALS AND FAMILIES WHO ARE STRIVING TO INCREASE THEIR
INCOME, ENCOURAGING PEOPLE TO BUILD THEIR PERSONAL ASSETS, AND
FACILITATING CIVIC ENGAGEMENT FOCUSED ON CREATING SYTEMATIC CHANGE.

EACH OF THESE METHODOLOGIES ARE LOCALLY DESIGNED TO HELP LOW-INCOME
PEOPLE BUILD VIRTUAL PATHWAYS TO ECONOMIC STABILITY.

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

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
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EXPENSES \$ 2,002,309. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE CONSISTS OF THE PRESIDENT, VICE PRESIDENT, SECRETARY, TREASURER AND A MEMBER AT LARGE ELECTED BY THE BOARD FROM ITS MEMBERSHIP. THE EXECUTIVE COMMITTEE IS CHARGED WITH FULFILLING THE BOARD'S FUNCTIONS WHEN THE BOARD IS NOT IN SESSION.

FORM 990, PART VI, SECTION A, LINE 7A:

ONE-THIRD OF THE BOARD OF DIRECTORS ARE ELECTED PUBLIC OFFICIALS CURRENTLY HOLDING OFFICE OR THEIR DESIGNATED REPRESENTATIVES. MEMBERS SHALL BE SELECTED BY THE DESIGNATING OFFICIALS AS FOLLOWS: THREE MEMBERS BY THE RAMSEY COUNTY BOARD OF COMMISSIONERS; ONE MEMBER BY THE WASHINGTON COUNTY BOARD OF COMMISSIONERS; AND ONE MEMBER BY THE MAYOR'S OFFICE OF THE CITY OF ST. PAUL.

ONE-THIRD OF THE BOARD OF DIRECTORS ARE REPRESENTATIVE OF THE LOW-INCOME POPULATION IN THE GEOGRAPHIC AREA SERVED. THEY ARE SELECTED IN A DEMOCRATIC SELECTION PROCESS, IN ACCORDANCE WITH THE COMMUNITY SERVICES BLOCK GRANT (CSBG) GUIDELINES. THE SELECTED REPRESENTATIVES MUST RESIDE IN THE AREA OF LOW-INCOME POPULATION, BUT ARE NOT REQUIRED TO BE LOW-INCOME.

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

THE FORM 990 INFORMATION IS COMPILED BY MANAGEMENT WITH ASSISTANCE FROM THE AUDIT FIRM. AFTER MANAGEMENT REVIEWS AND APPROVES THE DRAFT, IT IS PRESENTED TO THE FINANCE COMMITTEE FOR REVIEW AND APPROVAL. THIS PROCESS TAKES PLACE PRIOR TO SENDING THE 990 TO THE IRS.

Name of the organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
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FORM 990, PART VI, SECTION B, LINE 12C:

THE AGENCY'S CONFLICT OF INTEREST POLICY GOVERNS THE ACTIVITIES OF THE BOARD OF DIRECTORS, OFFICERS, STAFF AND VOLUNTEERS. ANNUALLY, EACH COVERED INDIVIDUAL SHALL COMPLETE A DISCLOSURE FORM IDENTIFYING ANY RELATIONSHIPS, POSITIONS OR CIRCUMSTANCES IN WHICH S/HE IS INVOLVED THAT HE OR SHE BELIEVES COULD CONTRIBUTE TO A CONFLICT OF INTEREST.

PRIOR TO BOARD OR COMMITTEE ACTION ON A CONTRACT OR TRANSACTION INVOLVING A CONFLICT OF INTEREST, A COVERED INDIVIDUAL HAVING A CONFLICT OF INTEREST SHALL DISCLOSE ALL FACTS MATERIAL TO THE CONFLICT OF INTEREST. SUCH DISCLOSURE SHALL BE REFLECTED IN THE MINUTES OF THE MEETING.

A PERSON WHO HAS A CONFLICT OF INTEREST SHALL NOT PARTICIPATE IN OR BE PERMITTED TO HEAR THE BOARD'S OR COMMITTEE'S DISCUSSION OF THE MATTER EXCEPT TO DISCLOSE MATERIAL FACTS AND TO RESPOND TO QUESTIONS. SUCH PERSON SHALL NOT ATTEMPT TO EXERT HIS OR HER PERSONAL INFLUENCE WITH RESPECT TO THE MATTER, EITHER AT OR OUTSIDE THE MEETING, SHALL NOT BE COUNTED IN DETERMINING THE PRESENCE OF A QUORUM FOR PURPOSES OF THE VOTE, AND SHALL NOT VOTE OR BE PRESENT WHILE THE VOTE IS TAKEN.

REMAINING MEMBERS WITHOUT CONFLICT WILL DETERMINE IF A CONFLICT OF INTEREST EXISTS. IN THE EVENT IT IS NOT ENTIRELY CLEAR THAT A CONFLICT OF INTEREST EXISTS, THE INDIVIDUAL WITH THE POTENTIAL CONFLICT SHALL DISCLOSE THE CIRCUMSTANCES TO HIS OR HER SUPERVISOR OR THE BOARD CHAIR OR THE CHAIR'S DESIGNEE, WHO SHALL DETERMINE WHETHER FULL BOARD DISCUSSION IS WARRANTED OR WHETHER THERE EXISTS A CONFLICT OF INTEREST THAT IS SUBJECT TO THIS POLICY.

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

Name of the organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES	Employer identification number 41-0883443
---	--

INDEPENDENT RESEARCH FIRMS HAVE EVALUATED POSITIONS, RATED AND IDENTIFIED SALARY PARAMETERS IN THE LOCAL MARKET. THE WAGE COMPARABILITY STUDY WAS CONDUCTED IN JANUARY OF 2019 AND OCCURS EVERY THREE YEARS. WHILE THE AGENCY UTILIZES THE FORMAL STUDY ON A THREE YEAR ROTATION, AN INFORMAL REVIEW OF THE MARKET PLACE IS PERFORMED ANNUALLY. ADDITIONALLY, THE BOARD OF DIRECTORS ANNUALLY REVIEWS AND APPROVES EXECUTIVE COMPENSATION. THIS PROCESS WAS MOST RECENTLY UNDERTAKEN FOR THE INTERIM EXECUTIVE DIRECTOR IN 2020.

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

THE AGENCY MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 17

THE AGENCY PROVIDES TRANSPORTATION TO THE HEAD START CHILDREN THAT IT SERVES. INCLUDED WITHIN THESE COSTS ARE THE FUEL, REPAIRS AND MAINTENANCE THAT DIRECTLY CONTRIBUTE TO THE AGENCY PROVIDING HIGH-QUALITY SERVICES TO THE PUBLIC. THE AGENCY HAS 19 LICENSED HEAD START BUSES THAT TRANSPORT APPROXIMATELY 1,200 CHILDREN TO THE CENTER-BASED PROGRAMS. THESE TRANSPORTATION COSTS ALSO INCLUDE MILEAGE REIMBURSEMENTS FOR THE STAFF FROM OTHER AGENCY PROGRAMS THAT AID AT MULTIPLE LOCATIONS ACROSS RAMSEY AND WASHINGTON COUNTIES IN THE ST PAUL, MINNESOTA METROPOLITAN AREA. THESE COSTS, PER IRS INSTRUCTION, ARE INCLUDED ON LINE 17 OF PART IX AND LABELED AS TRAVEL.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED.

Mail To:

Minnesota Attorney General's Office
Charities Division
445 Minnesota Street, Suite 1200
St. Paul, MN 55101-2130

**STATE OF MINNESOTA
CHARITABLE ORGANIZATION
ANNUAL REPORT FORM**

C2

Website Address:

www.ag.state.mn.us/charity

(Pursuant to Minn. Stat. ch. 309)

SECTION A: Organization Information

Legal Name of Organization COMMUNITY ACTION PARTNERSHIP OF RAMSEY

Federal EIN: 41-0883443

Fiscal Year-End: 09302021
mm/dd/yyyy

Did the organization's fiscal year-end change? Yes No

Mailing Address: <u>KEVIN ADAMS</u> Contact Person <u>450 N SYNDICATE STREET</u> Street Address <u>ST. PAUL, MN 55104</u> City, State, and ZIP Code <u>651-645-6445</u> Phone Number <u>KADAMS@CAPRW.ORG</u> Email Address	Physical Address: <u>KEVIN ADAMS</u> Contact Person <u>450 N SYNDICATE STREET</u> Street Address <u>ST. PAUL, MN 55104</u> City, State, and ZIP Code <u>651-645-6445</u> Phone Number <u>KADAMS@CAPRW.ORG</u> Email Address
---	--

1. Organization's website: WWW.CAPRW.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).

_____ Alternate Former
_____ Alternate Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).
COMMUNITY ACTION PARTNERSHIP OF RAMSEY AND WASHINGTON COUNTIES

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A? Yes No

5. Total amount of contributions the organization received from Minnesota donors: \$ 324,115.

6. Has the organization's tax-exempt status with the IRS changed?
 Yes No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?
 Yes No If yes, attach explanation.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

8. Has the organization been denied the right to solicit contributions by any court or government agency?
 Yes No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota? Yes No
If yes, provide the following information for each (attach list if more space is needed):

Name of Professional Fundraiser	Compensation
Street Address	City, State, and ZIP Code

10. Is the organization a food shelf? Yes No
If yes, is the organization required to file an audit? Yes, audit attached No

Note: An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation* of more than \$100,000? Yes No
If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation
CATHERINE FAIR EXECUTIVE DIRECTOR	126,958.	28,322.
CASSIDY TITCOMB SENIOR DIRECTOR, STRATEGI	116,225.	4,005.

*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

SECTION B: Financial Information

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.
Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

INCOME

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Other Revenue	\$ _____	4
5. TOTAL INCOME	\$ _____	5

EXPENSES

6. Program Expenses	\$ _____	6
7. Management & General Expenses	\$ _____	7
8. Fund-raising Expenses	\$ _____	8
9. TOTAL EXPENSES	\$ _____	9
10. EXCESS or DEFICIT	\$ _____	10
(Line 5 minus Line 9)		

ASSETS

11. Cash	\$ _____	11
12. Land, Buildings & Equipment	\$ _____	12
13. Other Assets	\$ _____	13
14. TOTAL ASSETS	\$ _____	14

LIABILITIES

15. Accounts Payable	\$ _____	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ _____	17
18. TOTAL LIABILITIES	\$ _____	18

FUND BALANCE/NET WORTH

\$ _____

(Line 14 minus Line 18)

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Compensation, Salaries, Pension, Advertising, etc., ending with Total functional expenses and Joint costs.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)

Section C: Board of Directors Signatures and Acknowledgment

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

_____ (Title) and _____ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

_____ (Board of Directors, Trustees, or Managing Group) adopted on the _____

day of _____, 20 ____, approving the contents of the document, and do hereby certify that the

_____ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the

organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

Name (Print)

Signature

Title

Date

Name (Print)

Signature

Title

Date

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY &
WASHINGTON COUNTIES
ST. PAUL, MINNESOTA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED SEPTEMBER 30, 2021 AND 2020



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAAconnect.com

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Action Partnership of Ramsey & Washington Counties
St. Paul, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Ramsey & Washington Counties (a nonprofit organization), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Ramsey & Washington Counties as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2022, on our consideration of Community Action Partnership of Ramsey & Washington Counties' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Ramsey & Washington Counties' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Ramsey & Washington Counties' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
August 11, 2022

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 1,810,157	\$ 492,834
Grants Receivable	2,587,746	4,090,785
Accounts Receivable	152,349	570,262
Current Portion of Revolving Loans Receivable, Net	57,725	127,942
Prepaid Expenses	983,715	292,262
Other Assets	35,635	28,700
Total Current Assets	5,627,327	5,602,785
PROPERTY AND EQUIPMENT, NET	4,279,161	4,120,031
OTHER ASSETS		
Revolving Loans Receivable, Net	4,692	29,329
Total Assets	\$ 9,911,180	\$ 9,752,145
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 882,555	\$ 1,535,448
Accrued Payroll and Related Expenses	1,941,323	2,086,977
Current Maturities of Long-Term Debt	64,020	5,734
Grant Funds Received in Advance	198,217	378,043
Total Current Liabilities	3,086,115	4,006,202
LONG-TERM LIABILITIES		
Deferred Loan Agreements	325,000	325,000
Long-Term Debt	432,136	191,150
Total Long-Term Liabilities	757,136	516,150
Total Liabilities	3,843,251	4,522,352
NET ASSETS		
Without Donor Restrictions	4,006,479	3,206,286
With Donor Restrictions	2,061,450	2,023,507
Total Net Assets	6,067,929	5,229,793
Total Liabilities and Net Assets	\$ 9,911,180	\$ 9,752,145

See accompanying Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021			2020		
	Without Restriction	With Restriction	Total	Without Restriction	With Restriction	Total
REVENUE						
Government Grants	\$ 28,333,360	\$ -	\$ 28,333,360	\$ 25,070,965	\$ -	\$ 25,070,965
Program Income	416,750	-	416,750	887,410	152,848	1,040,258
Contributions	102,066	150,000	252,066	126,858	-	126,858
Rental Income	772,509	-	772,509	753,404	-	753,404
In-Kind Contributions	215,696	-	215,696	212,696	-	212,696
Other	663,204	-	663,204	1,098,222	-	1,098,222
Net Assets Released from Restriction Through Satisfaction of Program/Purpose Restrictions	112,057	(112,057)	-	364,293	(364,293)	-
Total Revenue	<u>30,615,642</u>	<u>37,943</u>	<u>30,653,585</u>	<u>28,513,848</u>	<u>(211,445)</u>	<u>28,302,403</u>
EXPENSES						
Program Activities:						
Head Start Activities	18,921,054	-	18,921,054	17,352,118	-	17,352,118
Energy Conservation	2,194,540	-	2,194,540	2,112,711	-	2,112,711
Energy Assistance	2,136,295	-	2,136,295	2,648,484	-	2,648,484
Community Engagement	2,002,309	-	2,002,309	1,500,476	-	1,500,476
Other Programs	2,166,836	-	2,166,836	614,038	-	614,038
Total Program Activities	<u>27,421,034</u>	<u>-</u>	<u>27,421,034</u>	<u>24,227,827</u>	<u>-</u>	<u>24,227,827</u>
SUPPORTIVE SERVICES						
Fundraising	44,569	-	44,569	22,804	-	22,804
Management and General	2,349,846	-	2,349,846	3,581,901	-	3,581,901
Total Expenses	<u>29,815,449</u>	<u>-</u>	<u>29,815,449</u>	<u>27,832,532</u>	<u>-</u>	<u>27,832,532</u>
CHANGE IN NET ASSETS	800,193	37,943	838,136	681,316	(211,445)	469,871
Net Assets - Beginning of Year	<u>3,206,286</u>	<u>2,023,507</u>	<u>5,229,793</u>	<u>2,524,970</u>	<u>2,234,952</u>	<u>4,759,922</u>
NET ASSETS - END OF YEAR	<u>\$ 4,006,479</u>	<u>\$ 2,061,450</u>	<u>\$ 6,067,929</u>	<u>\$ 3,206,286</u>	<u>\$ 2,023,507</u>	<u>\$ 5,229,793</u>

See accompanying Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2021

	Energy Assistance	Energy Conservation	Head Start	Community Engagement	Other Programs	Total Program Services	Management and General	Fundraising	Total
Wages and Benefits	\$ 1,530,019	\$ 1,181,265	\$ 14,897,441	\$ 1,112,685	\$ 170,479	\$ 18,891,889	\$ 922,130	\$ 21,272	\$ 19,835,291
In Kind	-	-	212,696	-	-	212,696	-	-	212,696
Fees	190,206	788,318	935,846	164,226	183,146	2,261,742	853,779	21,135	3,136,656
Operating Expense	83,856	41,621	499,632	29,138	19,015	673,262	68,085	2,156	743,503
Equipment and Furnishings	6,596	59,801	610,818	84,255	25,572	787,042	101,614	-	888,656
Travel	231	10,438	18,454	-	105	29,228	5	-	29,233
Occupancy	31,733	10,364	655,832	5,649	722,021	1,425,599	2,945	-	1,428,544
Advertising and Insurance	109,514	14,631	97,278	7,676	40,864	269,963	9,499	-	279,462
Amortization and Depreciation	-	2,576	50,657	-	292,092	345,325	23,998	-	369,323
Program Expense	183,092	73,872	792,739	541,507	695,038	2,286,248	-	-	2,286,248
Ancillary Expense	1,048	11,654	149,661	57,173	18,504	238,040	367,791	6	605,837
Total Functional Expenses	\$ 2,136,295	\$ 2,194,540	\$ 18,921,054	\$ 2,002,309	\$ 2,166,836	\$ 27,421,034	\$ 2,349,846	\$ 44,569	\$ 29,815,449

See accompanying Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2020

	Energy Assistance	Energy Conservation	Head Start	Community Engagement	Other Programs	Total Program Services	Management and General	Fundraising	Total
Wages and Benefits	\$ 1,670,364	\$ 1,049,349	\$ 13,103,403	\$ 826,044	\$ 98,524	\$ 16,747,684	\$ 1,661,884	\$ -	\$ 18,409,568
In-Kind	-	-	212,696	-	-	212,696	-	-	212,696
Fees	110,906	863,354	1,188,335	117,685	117,387	2,397,667	910,942	20,551	3,329,160
Operating Expense	126,974	24,847	584,454	57,297	32,753	826,325	40,492	1,472	868,289
Equipment and Furnishings	7,820	24,194	356,137	37,372	5,434	430,957	199,932	-	630,889
Travel	4,669	6,876	51,580	3,432	244	66,801	4,870	-	71,671
Occupancy	82,527	58,753	645,151	91,336	165,768	1,043,535	97,453	-	1,140,988
Advertising and Insurance	106,044	16,639	106,441	24,561	40,124	293,809	11,004	-	304,813
Amortization and Depreciation	5,078	28,195	172,777	34,096	137,752	377,898	-	-	377,898
Program Expense	531,174	31,108	792,301	152,469	-	1,507,052	1,750	-	1,508,802
Ancillary Expense	2,928	9,396	138,843	156,184	16,052	323,403	653,574	781	977,758
Total Functional Expenses	\$ 2,648,484	\$ 2,112,711	\$ 17,352,118	\$ 1,500,476	\$ 614,038	\$ 24,227,827	\$ 3,581,901	\$ 22,804	\$ 27,832,532

See accompanying Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 838,136	\$ 469,871
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	369,323	377,898
Provision for Loan Loss for Revolving Loans Receivable	14,371	31,883
Gain on Disposal of Fixed Assets	(45,850)	-
Changes in Operating Assets and Liabilities:		
Grants Receivable	1,503,039	(1,754,364)
Accounts Receivable	417,913	(503,640)
Prepaid Expenses	(691,453)	(25,912)
Other Assets	(6,935)	26,478
Accounts Payable	(652,893)	610,057
Accrued Payroll and Related Expenses	(145,654)	466,330
Grant Funds Received in Advance	(179,826)	373,043
Net Cash Provided by Operating Activities	1,420,171	71,644
CASH FLOWS FROM INVESTING ACTIVITIES		
Revolving Loans Issued	(50,015)	(40,022)
Collections on Revolving Loans	130,498	117,987
Purchase of Property and Equipment	(482,603)	(113,506)
Net Cash Used by Investing Activities	(402,120)	(35,541)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Line of Credit	-	1,099,668
Proceeds from Issuance of Long-Term Debt and Deferred Loans	353,745	(1,142,805)
Principal Payments on Long-Term Debt	(54,473)	(5,176)
Net Cash Provided (Used) by Financing Activities	299,272	(48,313)
CHANGE IN CASH AND CASH EQUIVALENTS	1,317,323	(12,210)
Cash and Cash Equivalents - Beginning of Year	492,834	505,044
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,810,157	\$ 492,834
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITY		
Accounts Payable for Property and Equipment	\$ -	\$ 162,246

See accompanying Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Community Action Partnership of Ramsey & Washington Counties (the Organization) was established as a nonprofit corporation in 1965. The Organization partners with people to overcome poverty in Ramsey, Washington, and Anoka counties in Minnesota through a variety of programs and initiatives. The Organization takes a threefold approach to its work: directly serving participants enrolled in programs; educating the public, community leaders, and policymakers about the impact of poverty and the support that is needed; and transforming systems to eliminate barriers so that all community members can achieve their full potential. To understand the current needs of the low-income community, the Organization commissions a community needs assessment every three years. The Organization is primarily supported through federal and state government grants, supplemented by local grants, foundation grants, and donations to the Organization.

Federal Head Start grants are the largest source of funding for the Organization, comprising approximately 54% and 49% of total revenue for the years ended September 30, 2021 and 2020, respectively. Head Start and Early Head Start services provide comprehensive early childhood education and family services to families with children pre-natal through five years. The program promotes school readiness through educational, health, nutritional, social, and parent services to children pre-natal through five and their families. During the fiscal year, approximately 1,130 families were served.

Other significant federal and state grants fund additional low-income programs administered by the Organization, including: Low Income Home Energy Assistance Program (LIHEAP) grants, Energy Conservation Program Weatherization grants, Community Services Block Grant, and the Minnesota Community Action Grant.

Energy Assistance is a health and safety program funded by the federal government's Low Income Home Energy Assistance Program (LIHEAP) grant contract which helps with utility bill payments, crisis intervention when utility service shut-off is imminent, advocacy for utility consumer rights, and referrals to other support programs. Approximately 17,100 households were served during the program year through heat and crisis assistance.

Energy Conservation and Weatherization program activities are supported by funding from the U.S. Departments of Energy and Health and Human Services, plus utility conservation improvement program funds. The program performs energy audits on single and multi-family dwellings for low-income owners and renters, utilizing specialized staff which uses the latest energy conservation tools and techniques to perform the work. Work includes performing energy audits; repairing and replacing mechanical systems; and insulating and air sealing homes. The program weatherized 29 homes in Ramsey, Washington and Anoka counties during the fiscal year.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nature of Operations (Continued)

The work of the Community Engagement program is funded through the federal Community Services Block Grant and the state of Minnesota Community Action Grant. Program work is focused in three areas: supporting people who are striving to increase their income, encouraging people to build their personal assets, and facilitating civic engagement focused on creating systemic change. All three of these approaches are designed to help low-income people build vital pathways to economic stability.

Other programs reflect additional organizational activities, including Community Housing, Property Management, and Strategic Initiatives. Community Housing operates multiple housing sites across Ramsey and Washington counties; each site provides affordable and quality housing solutions to eligible individuals and families. Property Management includes the leasing of a portion of the organization's headquarters building to other separate and similar mission-based organizations to help defray occupancy costs. Strategic Initiatives coordinates communication and impact measurement activities to increase public understanding of the organization's work; additionally, the program also coordinates agency planning and community assessment activities.

Financial Statement Presentation

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

Net Assets Without Donor Restrictions – Those resources not subject to donor-imposed restrictions. The Organization has discretionary control over these resources.

Net Assets With Donor Restrictions – Net assets with donor restrictions consist of those resources which are limited as to use by donor-imposed stipulations or those resources subject to donor-imposed stipulations that they be maintained in perpetuity by the Organization. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor-restricted net assets are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related asset is limited by donor-imposed restrictions. Donor-restricted contributions, the restrictions of which are met in the same year as the gift is made, are reported as with donor restrictions contributions in the current year. Expenses are reported as decreases in net assets without donor restrictions. Expirations of net assets with donor restrictions are reported as reclassifications between the applicable classes of net assets.

Use of Estimates

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

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

The Organization receives revenue primarily from grants and contracts, rental income, and program services. Cost-reimbursable federal and state contracts and grants are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant or contract provisions. The Organization was awarded cost-reimbursable grants of approximately \$32,400,000 that have not been recognized at September 30, 2021, because qualifying expenditures have not yet been incurred. To the extent that grant advances exist, these amounts are deferred until such time as the related services are provided. Rental income is recognized when earned.

Program income consists primarily of fees with the childcare and weatherization activities and is recognized over time as the services are performed.

Expenditures under governmental awards are subject to review by the granting authority. While management anticipates no disallowance, to the extent that such a review reduces expenditures allowable under these contracts, the Organization will reduce revenues for the period within which the disallowance is determined.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as with donor restrictions or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. If a restriction on a contribution is met in the year of contribution, the contribution is recorded as revenue without restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Advertising

Advertising costs are expensed as incurred. Advertising expense was \$119,005 and \$143,646 for the years ended September 30, 2021 and 2020, respectively.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all savings accounts and short-term investments purchased with a maturity date of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of performance government grant and contract reimbursements. Management has determined that no allowance for uncollectible receivables is required since collection of the receivables is expected based on history and experience with these organizations.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revolving Loans Receivable

Revolving loans are a combination of low-interest and interest-free loans to low-income individuals. They are reported at the principal balance outstanding, net of the allowance for loan losses.

Allowance for Loan Losses

The allowance for loan losses is a valuation allowance for probable incurred credit losses based on an evaluation of the outstanding loans. Loan losses are charged against the allowance when management believes the collectibility of the principal is unlikely. Subsequent recoveries, if any, are recorded as revenue to the loan program.

Management estimates the allowance balance required using past loan loss experience, the nature and volume of the portfolio, information about specific borrower situations and estimated collateral values, economic conditions, and other factors. Allocations of the allowance may be made for specific loans, but the entire allowance is available for any loan that, in management's judgment, should be charged off.

The allowance consists of specific and general components. The specific component relates to loans that are individually classified as impaired. A loan is impaired when, based on current information and events, it is probable that the Organization will be unable to collect all amounts due according to the contractual terms of the loan agreement. Factors considered by management in determining impairment include payment status, collateral value, and the probability of collecting scheduled principal payments when due. Loans that experience insignificant payment delays and payment shortfalls generally are not classified as impaired. Management determines the significance of payment delays and payment shortfalls on a case-by-case basis, taking into consideration all of the circumstances surrounding the loan and the borrower, including the length of the delay, the reasons for the delay, the borrower's prior payment record, and the amount of the shortfall in relation to the principal owed.

The general component covers nonimpaired loans and is based on historical loss experience adjusted for current factors. The historical loss experience is based on the actual loss history experienced by the Organization over recent years. This actual loss experience is supplemented with other economic factors based on the risks present for each portfolio segment.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at approximate fair value and depreciated using the straight-line method over the estimated useful life of the asset. The Organization considers property and equipment to be items with an original value of \$5,000 or more and a useful life of over one year.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Facilities leased under capital leases are recorded in property and equipment, with corresponding obligations carried in current and long-term liabilities. The amount capitalized is the lower of the present value of the minimum lease payment or the fair value of the leased property. Amortization of capital leases is recorded on a straight-line basis over the estimated life of the property.

The cost of equipment purchased with grant funds during the year is capitalized at cost on the statements of financial position. Depreciation is provided using the straight-line method over the estimated useful life of the equipment. The various funding sources have a reversionary interest in the equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations.

The net book value of equipment purchased with grant funds at September 30, 2021 and 2020 was \$704,989 and \$858,515, respectively.

Building renovations in the year ended September 30, 2002 were funded in part by a \$200,000 grant from the Minnesota Department of Education. This grant must be repaid if the property is sold. As the Organization has no intention of selling the property, the initial grant was recorded as revenue without restriction.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). It is also exempt from Minnesota franchise or income tax. The Organization is required to assess whether it is more likely than not that a tax position will be sustained upon examination of the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements.

In-Kind Contributions

In-kind contributions for space, supplies, and professional services are recorded in the statements of activities as revenue and expenses in the period they are received. During the years ended September 30, 2021 and 2020, the Organization received \$212,696 of in-kind each year, primarily for its Head Start program.

Functional Expense Allocation

Joint costs are allocated to benefiting program and support activities using various allocation methods, depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of more than one of the Organization's activities and which cannot be readily identified with a final cost objective.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expense Allocation (Continued)

Expenses are allocated based on direct expenses whenever possible, and these include costs specific to the various programs. Space costs are allocated to all functions based on the square footage occupied, human resource costs are allocated based on employee counts, finance costs are allocated based on number of transactions, and information technology costs are allocated based on equipment counts by department.

Contingencies

The Organization is subject the usual contingencies from litigation and other claims in the normal course of operations relating to the performance of its tasks under its various programs. In the opinion of management, the ultimate settlement of litigation, claims, and disputes in process will not be material to the financial position of the Organization.

Concentrations

The Organization maintains cash and cash equivalents at three banks. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. At certain times during the year, cash balances may be in excess of FDIC coverage. The Organization has not experienced any losses in such accounts, and believes it is not exposed to any significant credit risk on cash.

As of September 30, 2021 and 2020, approximately 75% and 79%, respectively, of the employees of the Organization are subject to a collective bargaining agreement with the American Federation of State, County, and Municipal Employees. The agreement expires on March 31, 2023.

Subsequent Events

Subsequent events have been evaluated through August 11, 2022, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY

A significant majority of the Organization's revenue is comprised of reimbursements from federal, state, and locally funded programs. Cash reimbursements are requested from these funding sources after expenses have been incurred by the Organization. Reimbursement requests are typically fulfilled and deposited into the Organization's accounts within a range of 2 to 25 business days from the date of request (dependent on funding source).

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 2 LIQUIDITY (CONTINUED)

The Organization's working capital and cash flows have seasonal variations during the year attributable to commencement and closure of programmatic activities, typically in the third and fourth fiscal quarters. To manage liquidity needs, the Organization maintains a line of credit of \$2.5 million with a bank that is drawn upon, if needed, during the year to manage cash flow. As a part of its operating policy, the Organization strives to maintain net assets without donor restrictions of at least 30 to 45 days of average operating expenses and an unrestricted cash balance equal to or greater than 15 to 23 days of average operating expenses.

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	<u>2021</u>	<u>2020</u>
Financial Assets:		
Cash and Equivalents	\$ 1,810,157	\$ 492,834
Grants Receivable, Net	2,587,746	4,090,785
Accounts Receivable, Net	152,349	570,262
Current Portion of Revolving Loans Receivable, Net	57,725	127,942
Less: Net Assets with Donor Restrictions	<u>(549,809)</u>	<u>(460,279)</u>
Total Financial Assets	<u>\$ 4,058,168</u>	<u>\$ 4,821,544</u>

NOTE 3 GRANTS RECEIVABLE

The balance at September 30 consisted of amounts due from various agencies as follows:

	<u>2021</u>	<u>2020</u>
Federally Funded Programs	\$ 2,140,924	\$ 3,114,540
State and Local Funded Programs	453,252	949,804
Total	<u>\$ 2,587,746</u>	<u>\$ 4,090,785</u>

NOTE 4 PROPERTY AND EQUIPMENT

The balance at September 30 consisted of the following:

	<u>2021</u>	<u>2020</u>
Land and Land Improvements	\$ 1,506,435	\$ 1,506,435
Buildings	7,929,246	7,704,313
Furniture and Equipment	2,306,439	2,048,769
Total	11,742,120	11,259,517
Less: Accumulated Depreciation and Amortization	<u>(7,462,959)</u>	<u>(7,139,486)</u>
Property and Equipment, Net	<u>\$ 4,279,161</u>	<u>\$ 4,120,031</u>

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 5 RENTAL INCOME

At September 30, 2021, approximately 40% of the available space is leased to other entities that also primarily serve low-income individuals. Rent revenue received for the years ended September 30, 2021 and 2020 was \$772,509 and \$753,404, respectively. Future anticipated rents under noncancelable leases are as follows:

<u>Year Ending September 30.</u>	<u>Amount</u>
2022	\$ 431,612
2023	345,867
2024	241,080
2025	121,599
2026	72,923
Total	<u>\$ 1,213,081</u>

NOTE 6 REVOLVING LOANS RECEIVABLE

The Organization has received grants to make a combination of low-interest and interest-free, 24-month to 36-month installment loans to low-income individuals for rental assistance, childcare or medical bills, and vehicle purchases or repairs. Any loan repayments are used to make other loans to low-income individuals.

Revolving loans for the years ended September 30 consisted of the following:

	<u>2021</u>	<u>2020</u>
Vehicle Purchase or Repair Loans	\$ 88,624	\$ 183,478
Allowance for Loan Losses	(26,207)	(26,207)
Revolving Loans Receivable, Net	62,417	157,271
Less: Current Portion, Net	57,725	127,942
Revolving Loans Receivable, Long-Term Portion, Net	<u>\$ 4,692</u>	<u>\$ 29,329</u>

Detailed analysis of the allowance for loan losses as of September 30 was as follows:

	<u>2021</u>	<u>2020</u>
Balance at Beginning	\$ 26,207	\$ 30,000
Loans Charged Off	(14,371)	(31,883)
Provision for Loan Loss	14,371	28,090
Balance at End	<u>\$ 26,207</u>	<u>\$ 26,207</u>

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 6 REVOLVING LOANS RECEIVABLE (CONTINUED)

Detailed analysis of loans evaluated for impairment as of September 30 was as follows:

	2021	
	Loan Balance	Allowance Balance
Individually Evaluated for Impairment	\$ -	\$ -
Collectively Evaluated for Impairment	88,624	26,207
Total	\$ 88,624	\$ 26,207
	2020	
Individually Evaluated for Impairment	\$ -	\$ -
Collectively Evaluated for Impairment	183,478	26,207
Total	\$ 183,478	\$ 26,207

NOTE 7 NET ASSETS WITH DONOR RESTRICTIONS

The net assets with donor restrictions are as follows:

Source	Restriction	2021	2020
Capital Campaign	Building Activities	\$ 155,088	\$ 155,088
Donations	Various Purpose Restrictions	166,592	54,024
City of St. Paul	Donated Building to Head Start Program	1,511,641	1,563,228
Donations	Loan Pool	228,129	251,167
Net Assets with Donor Restrictions at September 30		\$ 2,061,450	\$ 2,023,507

Releases from restriction of \$60,470 and \$51,587 were for purpose restrictions and the donated building to head start program, respectively, for the year ended September 30, 2021. For the year ended September 30, 2020, the Organization had releases of \$313,637 and \$50,656 for purpose restrictions and the donated building to the Head Start program, respectively. The Organization received a donor-restricted contribution of a building with an appraised value of \$2,150,000 in the year ended September 30, 2009. The Organization is required to return the building to the donor if it fails to use it in the Head Start program. As the building is depreciated, net assets are released from restriction on the statements of activities.

NOTE 8 UNEMPLOYMENT INSURANCE TRUST

The Organization is a participant in a trust as an alternative means of funding unemployment costs. The Organization is required to make annual contributions to the trust as determined by the trustee. The payments made to the trust by the Organization are used to pay unemployment claims as well as administrative costs of the trust.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 9 RETIREMENT PLAN

All eligible employees of the Organization are able to make contributions to a retirement plan authorized under Section 403(b) of the IRC immediately upon hire. After two years of service, the Organization contributes 3% of the employees' eligible salaries to the plan. All amounts are 100% vested upon contribution to the plan. The employer's contribution for the years ended September 30, 2021 and 2020 was \$335,718 and \$306,844, respectively.

NOTE 10 OPERATING LEASES

The Organization leases various space and equipment under operating leases. All lease agreements include provisions for termination should government funding become unavailable. Lease expense for the years ended September 30, 2021 and 2020 was \$423,372 and \$396,839, respectively. Future minimum lease commitments, by fiscal year, are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2022	\$ 334,920
2023	234,104
2024	186,658
2025	136,267
2026	111,581
Thereafter	282,600
Total	<u><u>\$ 1,286,130</u></u>

NOTE 11 RELATED PARTIES

The Organization leases space in a building to Ramsey County Human Services under a lease expiring August 2026. The current year rent received under this lease from Ramsey County was \$236,323. The Organization also contracts with McGough Facility Management for property management services with whom a board member is employed. The current year payments to this vendor were \$387,740.

NOTE 12 LINE OF CREDIT

On April 10, 2017, the Organization entered into a line of credit agreement with Bremer Bank which was renewed for an additional two years in 2019 and again in 2021. The line of credit is secured with the building located at 450 Syndicate St. N., St. Paul, MN 55104, and provides for short-term borrowing up to \$2,500,000 at a variable interest rate of a reference rate set by the lender + 0.25%. This line of credit agreement matures April 10, 2023.

There was no outstanding balance due on this line of credit as of both September 30, 2021 and 2020.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 13 DEFERRED LOAN AGREEMENTS

The Organization entered into a deferred loan agreement with the Ramsey County Housing and Redevelopment Authority in September 2018 for an amount not to exceed \$325,000 for purchase and rehabilitation of a property in North St. Paul, Minnesota to be rented to income-qualifying families through the HOME Investment Partnership Act. As of September 30, 2021, the Organization had drawn \$325,000 for the property purchase and improvements. No payments are due as long as the property is maintained as affordable rental housing for a 20-year period, after which time the loan balance will be forgiven.

NOTE 14 LONG-TERM DEBT

Long-term debt consisted of the following at September 30:

<u>Description</u>	2021	2020
Bremer Bank - A mortgage was issued for property in Little Canada, Minnesota and bears a variable interest rate of 5.31% per annum. The interest rate was set April 23, 2018 and will be adjusted every five years thereafter, based on changes in an independent index which is the business day yield on the five-year Interest Rate Swaps plus 2.5%. The mortgage is payable in monthly installments of \$629 through March 2028, with a final balloon payment of \$59,575 due in April 2028. The loan is secured by the Little Canada property.	\$ 83,165	\$ 86,152
Bremer Bank - A mortgage was issued for property in North St. Paul, Minnesota and bears a variable interest rate of 5.34% per annum. The interest rate was set December 13, 2018 and will be adjusted every five years thereafter, based on changes in an independent index which is the business day yield on the five-year Interest Rate Swaps plus 2.15%. The mortgage is payable in monthly installments of \$701 through November 2028, with a final balloon payment of \$86,907 due in December 2028. The loan is secured by the North St. Paul property.	108,278	110,732
Center for Energy and Environment - A loan was issued for financing of energy efficient building improvements and bears a 0% interest rate. The loan is payable in monthly installments of \$2,020 through December 2025. The loan is secured by assets of the organization.	103,672	-

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020

NOTE 14 LONG-TERM DEBT (CONTINUED)

<u>Description</u>	<u>2021</u>	<u>2020</u>
Santander Bank - A loan was issued to finance the purchase of three buses in March 2021. The loan bears an interest rate of 4.75% per annum and is payable in three annual installments of \$40,355 and one payment of \$144,000 to be paid by the vendor. The loan has a maturity date of May 5, 2024. The loan is secured by the three buses.	\$ 201,041	\$ -
Total	496,156	196,884
Less: Current Maturities	(64,020)	(5,734)
Long-Term Debt Total	<u>\$ 432,136</u>	<u>\$ 191,150</u>

NOTE 15 ASSET RETIREMENT OBLIGATION

The Organization's main operating location at 450 Syndicate Street North is known to contain asbestos. No asset retirement obligation is recorded in the statements of financial position as the costs of asbestos abatement are indeterminable at this time. The Organization has identified the potential locations of asbestos throughout the building and will take appropriate remediation procedures when necessary.

NOTE 16 PROGRAM OPERATIONS

The Organization has a grant with the State of Minnesota Department of Commerce for outreach, intake, eligibility, and certification of LIHEAP-eligible participants. Client benefits for LIHEAP-eligible participants are subsequently paid directly by the state of Minnesota. For the years ended September 30, 2021 and 2020, client benefits in the amount of \$12,475,081 and \$9,930,659, respectively, paid by the state, are not included in the statements of activities as they were not part of the grant award.



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

Board of Directors
Community Action Partnership of Ramsey & Washington Counties
Saint Paul, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Ramsey & Washington Counties, which comprise the statement of financial position as of September 30, 2021, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 11, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be material weaknesses.

Compliance and Other Matters

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

Community Action Partnership of Ramsey & Washington Counties’ Response to Findings

Community Action Partnership of Ramsey & Washington Counties’ response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community Action Partnership of Ramsey & Washington Counties’ response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Community Action Partnership of Ramsey & Washington Counties’ internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Ramsey & Washington Counties’ internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
August 11, 2022



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

Board of Directors
Community Action Partnership of Ramsey & Washington Counties
Saint Paul, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Ramsey & Washington Counties' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Ramsey & Washington Counties' major federal programs for the year ended September 30, 2021. Community Action Partnership of Ramsey & Washington Counties' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Ramsey & Washington Counties' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Ramsey & Washington Counties' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Ramsey & Washington Counties' compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Ramsey & Washington Counties complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

Community Action Partnership of Ramsey & Washington Counties' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community Action Partnership of Ramsey & Washington Counties' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Community Action Partnership of Ramsey & Washington Counties is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Ramsey & Washington Counties' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Ramsey & Washington Counties' internal control over compliance.


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-002 that we consider to be material weaknesses.

Board of Directors
Community Action Partnership of Ramsey & Washington Counties

Community Action Partnership of Ramsey & Washington Counties' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community Action Partnership of Ramsey & Washington Counties' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
August 11, 2022

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/Program or Cluster Title	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Agriculture:				
Child and Adult Care Food Program	Minnesota Department of Education	N/A	10.558	\$ 318,314
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	Minnesota Department of Human Services	GRK%163776/ 3000071845	10.580	<u>110,640</u>
Total U.S. Department of Agriculture				<u>428,954</u>
U.S. Department of Energy:				
Weatherization Assistance for Low-Income Persons (20-21)	Minnesota Department of Commerce	141974	81.042	711,520
Weatherization Assistance for Low-Income Persons (21-22)	Minnesota Department of Commerce	DE-EE0007928	81.042	<u>59,660</u>
Subtotal 81.042 ALN				<u>771,180</u>
Total U.S. Department of Energy				771,180
U.S. Department of Health and Human Services:				
Low-Income Home Energy Assistance (Weatherization 20-21)	Minnesota Department of Commerce	20B1MNLIEA	93.568	945,491
Low-Income Home Energy Assistance (Weatherization 20-21B)	Minnesota Department of Commerce	20B1MNLIEA	93.568	450,872
Low-Income Home Energy Assistance (Weatherization 21-22)	Minnesota Department of Commerce	2102MNLIEA	93.568	14,788
COVID-19: Low-Income Home Energy Assistance (Weatherization 21-22)	Minnesota Department of Commerce	2102MNE5C6	93.568	3,036
Low-Income Home Energy Assistance (20-21)	Minnesota Department of Commerce	1563	93.568	<u>14,524,167</u>
Subtotal 93.568 ALN				15,938,354
Community Service Block Grant (19-21)	Minnesota Department of Health and Human Services	GRK%160074	93.569	1,050,338
COVID-19: Community Service Block Grant	Minnesota Department of Human Services	GRK%127513	93.569	<u>296,130</u>
Subtotal 93.569 ALN				1,346,468
Head Start (20-21)	Direct	N/A	93.600	7,634,788
Early Head Start (20-21)	Direct	N/A	93.600	801,606
Head Start (21-22)	Direct	N/A	93.600	5,813,353
Early Head Start (21-22)	Direct	N/A	93.600	730,749
Early Head Start Expansion	Direct	N/A	93.600	202,103
COVID-19: Head Start	Direct	N/A	93.600	<u>1,429,964</u>
Subtotal 93.600 ALN				<u>16,612,563</u>
Total U.S. Department of Health and Human Services				33,897,385

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/Program or Cluster Title	Pass-Through Agency	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Housing and Urban Development :				
Home Investment Partnerships Program	Washington County Community Development Agency	N/A	14.239	\$ 325,000
U.S. Department of Treasury:				
COVID-19: Coronavirus Relief Fund	Minnesota Housing Finance Agency	N/A	21.019	196,714
COVID-19: Coronavirus Relief Fund	City of Roseville, Minnesota	N/A	21.019	102,674
COVID-19: Coronavirus Relief Fund	City of White Bear Lake, Minnesota	N/A	21.019	155,329
COVID-19: Coronavirus Relief Fund	City of Woodbury, Minnesota	N/A	21.019	12,000
COVID-19: Coronavirus Relief Fund	City of New Brighton, Minnesota	N/A	21.019	58,046
Subtotal 21.019 ALN				<u>524,763</u>
COVID-19: Emergency Rental Assistance	Ramsey County/City of St. Paul, Minnesota	ERA0295 (St Paul) & ERA0255 (Ramsey County)	21.023	<u>805,387</u>
Subtotal 21.023 ALN				<u>805,387</u>
Total U.S. Department of Treasury				<u>1,330,150</u>
Total Federal Financial Assistance				<u>\$ 36,752,669</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF EXPENDITURES OF STATE AND LOCAL AWARDS
YEAR ENDED SEPTEMBER 30, 2021**

Grant Description	Pass-Through Agency	Grant Number	Federal Assistance Listing Number	Expenditures
State and Local Programs:				
Minnesota Community Action Grant 19-21	Minnesota Department of Human Services	GRK%160074	N/A	\$ 257,591
Minnesota Community Action Grant 21-23	Minnesota Department of Human Services	GRK%160074	N/A	13,630
Minnesota Head Start 20-21	Minnesota Department of Education	4534	N/A	2,132,684
Minnesota Head Start 21-22	Minnesota Department of Education	4803	N/A	821,045
HS Pathway II Scholarship Funds 19-21	Minnesota Department of Education	N/A	N/A	625,245
HS Pathway II Scholarship Funds 21-23	Minnesota Department of Education	N/A	N/A	38,442
Pathways to Prosperity 20-21	City of Saint Paul Police Department	N/A	N/A	41,225
Pathways to Prosperity 21-22	City of Saint Paul Police Department	N/A	N/A	10,014
MN VITA Grant	Minnesota Department of Revenue	N/A	N/A	5,219
MN Transitional Housing 20-21	Minnesota Department of Human Services	N/A	N/A	100,908
MN Transitional Housing 21-23	Minnesota Department of Human Services	N/A	N/A	<u>28,088</u>
Total State and Local Financial Assistance				<u><u>\$ 4,074,091</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2021

NOTE 1 BASIS OF PRESENTATION

This schedule includes state and local activity as well as the federal grant activity of Community Action Partnership of Ramsey & Washington Counties under programs of the federal government for the year ended September 30, 2021. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Community Action Partnership of Ramsey & Washington Counties, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Community Action Partnership of Ramsey & Washington Counties.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Community Action Partnership of Ramsey & Washington Counties has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 ALN 93.568

Included in ALN 93.568 are client benefits paid by the state of Minnesota of \$12,475,081. These expenditures are not included in the statements of activities.

NOTE 4 LOAN OUTSTANDING

The balance of the loan outstanding for the HOME Investment Partnership Program, ALN 14.239, as of September 30, 2021 is \$325,000.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2021**

Section I – Summary of Audit Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
 - Significant deficiency(ies) identified? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? X yes no
 - Significant deficiency(ies) identified? yes X none reported
2. Type of auditors' report issued on: compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes no

Identification of Major Federal Programs

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
93.568	Low-Income Home Energy Assistance Program
21.023	COVID-19: Emergency Rental Assistance
Dollar threshold used to distinguish between Type A and Type B programs:	\$1,102,580
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021**

Section II – Financial Statement Findings

2021 – 001

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: The audit required additional time to complete due to account reconciliations and supporting schedules that were not readily available to complete the audit process within the originally planned timeline. Throughout the extended time period, management was able to provide appropriate account reconciliations and the necessary adjusting journal entries were posted as necessary.

Criteria or specific requirement: Management is responsible for the accuracy and completeness of all financial records, supporting reconciliations and related information. Management is responsible for controls over the period-end financial reporting process to ensure conformity with accounting principles generally accepted in the United States of America.

Effect: The financial statements required several material adjustments in order to reconcile and properly report account and financial statement balances.

Cause: There has been significant transition within the finance department over the past two years and reconciliations were not prepared on a timely basis.

Recommendation: We recommend management continue its work to stabilize and increase key finance department positions as determined necessary and continue to refine month-end procedures and processes to ensure accounts are consistently and accurately reconciled on a timely basis.

Views of responsible officials: There is no disagreement with the audit finding.

**COMMUNITY ACTION PARTNERSHIP OF RAMSEY & WASHINGTON COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 002

Federal Agency: U.S. Department of Health and Human Services

Federal Program Name: Low-Income Home Energy Assistance

Assistance Listing Number: 93.568

Pass-Through Agency: Minnesota Department of Commerce

Pass-Through Number: Various

Award Period: October 1, 2020 – September 30, 2021

Type of Finding:

- Material Weakness in Internal Control over Compliance
- Other Matters

Criteria or specific requirement: Per 2 CFR, 200.403(h) a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance.

Condition: During our testing, we noted transactions were charged to the grant that were incurred prior to the approved budget period of the federal award's period of performance.

Questioned costs: \$1,821

Context: We noted three transactions which were incurred in August or September of 2020 and charged to the grant for the period of performance that began October 1, 2020.

Cause: Management indicated the invoices were received late and charged to the grant. There were not proper procedures in place to prevent these transactions from being charged to the grant when outside of the period of performance.

Effect: Expenses were charged to a grant which were not allowable.

Recommendation: We recommend management implement procedures so that transactions outside the period of performance cannot be charged to a grant.

Views of responsible officials: There is no disagreement with the audit finding.



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