

# TAX RETURN FILING INSTRUCTIONS

MINNESOTA ANNUAL REPORT

**FOR THE YEAR ENDING**

December 31, 2023

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**Prepared For:**

Conservation Corps  
60 Plato Blvd E 210  
St. Paul, MN 55107

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**Prepared By:**

CliftonLarsonAllen LLP  
220 S 6th Street, Suite 300  
Minneapolis, MN 55402

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**Amount of Tax:**

Balance due of \$25

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**Make Check Payable To:**

State of Minnesota

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**Mail Tax Return To:**

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

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**Return must be mailed on or before:**

November 15, 2024

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**Special Instructions:**

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

Include the organization's Federal Employer Identification Number and 2023 Annual Report on the check or money order.

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

**Website Address:**  
[www.ag.state.mn.us/charity](http://www.ag.state.mn.us/charity)

**STATE OF MINNESOTA**

**CHARITABLE ORGANIZATION  
ANNUAL REPORT FORM**

(Pursuant to Minn. Stat. ch. 309)

C2

**SECTION A: Organization Information**

**Legal Name of Organization** CONSERVATION CORPS

**Federal EIN:** 41-1881102 **Fiscal Year-End:** 12312023  
mm/dd/yyyy

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

<b>Mailing Address:</b> <u>NALANI MCCUTCHEON</u> Contact Person <u>60 PLATO BLVD E 210</u> Street Address <u>ST. PAUL, MN 55107</u> City, State, and ZIP Code <u>(651)209-9905</u> Phone Number <u>NALANI.MCCUTCHEON@CONSERVATIO</u> Email Address	<b>Physical Address:</b> <u>NALANI MCCUTCHEON</u> Contact Person <u>60 PLATO BLVD E 210</u> Street Address <u>ST. PAUL, MN 55107</u> City, State, and ZIP Code <u>(651)209-9905</u> Phone Number <u>NALANI.MCCUTCHEON@CONSERVATIONCORPS</u> Email Address
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1. Organization's website: WWW.CONSERVATIONCORPS.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). **SEE STATEMENT 1**  
FRIENDS OF MINNESOTA CONSERVATION CORPS  
CONSERVATION CORPS MINNESOTA

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

5. Total amount of contributions the organization received from Minnesota donors: \$ 107,213.

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
MARK EARL MURPHY EXECUTIVE DIRECTOR	136,883.	26,565.
CAROLYN LLORENS HUMAN RESOURCE DIRECTOR	122,111.	18,907.
MICHELE ROHRICHT DIRECTOR OF FINANCE	112,844.	5,548.

\*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.

12. A full list of the organization's board of directors, including names, addresses, and total compensation paid to each (attach list if more space is needed).

SEE STATEMENT 2

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

13. A full list of all banks or other financial institutions in which the organization's funds are deposited, including all bank names, addresses, and phone numbers (attach list if more space is needed).

BREMER BANK, NATIONAL ASSOCIATION

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.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees				
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				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. Total functional expenses. Add lines 1 through 24d				
26. Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

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 \_\_\_\_\_ (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 \_\_\_\_\_ (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.

ERIN ANDERSON  
Name (Print)

\_\_\_\_\_  
Signature

BOARD CHAIR  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CONSERVATION CORPS

41-1881102

ANNUAL REPORT

NAMES ORGANIZATION SOLICITS CONTRIBUTIONS UNDER

STATEMENT 1

INITIAL

REGISTRATION

NAME

CONSERVATION CORPS IOWA

MINNESOTA CONSERVATION CORPS

CONSERVATION CORPS OF MINNESOTA AND IOWA

ANNUAL REPORT

BOARD OF DIRECTORS

STATEMENT 2

NAME AND ADDRESS	COMPENSATION
ERIN ANDERSON	0.
ERIC CHIEN	0.
JANET NEWBERG	0.
NICHOLAS SANNITO	0.
ROBERT CRAGGS	0.
BRETT EMMONS	0.
VERNON FISH	0.
BAILEY HADNOTT	0.
MARY HILFIKER	0.

<u>CONSERVATION CORPS</u>	<u>41-1881102</u>
EMILY JOHNSTON	0.
LEILA KEITA	0.
ELIZABETH MCALLISTER	0.
CAMILLE MORSE NICHOLSON	0.
SHIRLEY NORDRUM	0.
MICHAEL ROJAS	0.
TROY ROSENBROOK	0.
YORDANOSE SOLOMONE	0.
STEPHANIE STEIN	0.
JENNIFER STOFFEL	0.
JUSTIN TOMLJANOVIC	0.
MICHAEL WULF	0.





Form 990 (2023)

## CONSERVATION CORPS

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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 ☒ X

1 Briefly describe the organization's mission:

THE MISSION OF CONSERVATION CORPS OF MINNESOTA & IOWA (CCMI) IS TO ENGAGE YOUTH AND YOUNG ADULTS IN MEANINGFUL SERVICE, LEADERSHIP DEVELOPMENT, AND ENVIRONMENTAL STEWARDSHIP. THE ORGANIZATION'S VISION IS A WORLD WHERE EVERYONE HAS EQUITABLE ACCESS TO NATURE, IS EQUIPPED

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 \$ 5,877,095. including grants of \$ 0. ) (Revenue \$ 4,839,285. )

THE AMERICORPS FIELD PROGRAM ENGAGES YOUNG ADULTS, AGES 18 TO 30, IN NATURAL RESOURCE CONSERVATION AND DISASTER RESPONSE THROUGHOUT THE UPPER MIDWEST. IN 2023, 215 PARTICIPANTS SERVED IN NATIONAL SERVICE ROLES RESTORING HABITAT THROUGHOUT THE MIDWEST. FIELD MEMBERS CONTRIBUTED 183,797 HOURS OF SERVICE THIS YEAR, REMOVING INVASIVE SPECIES AND HAZARD TREES FROM 7,484 ACRES PLANTING 45,510 NATIVE TREES AND SHRUBS CONDUCTING PRESCRIBED BURNS ON 17,030 ACRES OF PRAIRIE CONSTRUCTING OR IMPROVING 391 MILES OF TRAIL INSTALLING OR MAINTAINING 410,959 SQUARE FEET OF RAIN GARDENS CONTROLLING EROSION ON 71,890 SQUARE FEET OF SHORELINE. AMERICORPS MEMBERS RECEIVE A MONTHLY STIPEND, HEALTH INSURANCE, AND AN EDUCATION AWARD FOR COLLEGE EXPENSES. BESIDE CAREER AND WORKSKILLS TRAINING, MEMBERS RECEIVE CERTIFICATIONS IN

4b (Code: ) (Expenses \$ 499,167. including grants of \$ 0. ) (Revenue \$ 506,285. )

THE RESIDENTIAL SUMMER YOUTH CORPS ENGAGES DIVERSE YOUTH, AGES 15-18, IN ENVIRONMENTAL RESTORATION PROJECTS DURING ONE SUMMER SESSION. IN 2023, 59 YOUTH PARTICIPANTS, 20 AMERICORPS MEMBERS, AND 3 PART TIME STAFF COMPLETED 5,967 HOURS OF TRAINING AND ENVIRONMENTAL SERVICE LEARNING PROJECTS. THIS PAST YEAR, CREWS BUILT AND MAINTAINED 9.4 MILES OF TRAIL, MAINTAINED 102 CAMPSITES, REMOVED INVASIVE SPECIES FROM 30 ACRES, AND COMPLETED 267 HOURS OF TRAINING AND GENERAL SERVICE. PARTICIPANTS RECEIVE A LIVING STIPEND AS WELL AS ROOM AND BOARD. AMERICORPS MEMBERS RECEIVE A MONTHLY STIPEND, HEALTH INSURANCE, AND AN EDUCATION AWARD FOR COLLEGE EXPENSES.

4c (Code: ) (Expenses \$ 1,138,603. including grants of \$ 0. ) (Revenue \$ 366,620. )

YOUTH OUTDOORS IS AN AFTERSCHOOL SERVICE LEARNING PROGRAM FOR TWIN CITIES YOUTH. YOUTH PARTICIPATE FOR ONE ACADEMIC SEMESTER AT A TIME, MEETING TWO DAYS A WEEK AFTER SCHOOL AND ON SATURDAYS TO EXPLORE SCIENCE AND THE ENVIRONMENT AND COMPLETE PROJECTS TO IMPROVE PARKS AND RESTORE RESOURCES. SUMMER OPPORTUNITIES ARE ALSO AVAILABLE. IN 2023, 42 YOUTH PARTICIPANTS AND 41 AMERICORPS MEMBERS COMPLETED 31,832 HOURS OF ENVIRONMENTAL SERVICE LEARNING PROJECTS. THIS PAST YEAR, YOUTH OUTDOORS PARTICIPANTS MANAGED EXOTIC PLANT SPECIES ON 392 ACRES OF LAND, PLANTED 47,839 TREES AND SHRUBS, REMOVED 6,780 POUNDS OF DEBRIS, AND ENGAGED IN 3,823 HOURS OF TRAINING. YOUTH PARTICIPANTS EARN AN HOURLY WAGE. AMERICORPS MEMBERS RECEIVE A MONTHLY STIPEND, HEALTH INSURANCE AND AN EDUCATION AWARD FOR COLLEGE EXPENSES. IN ADDITION TO CAREER AND WORK

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

(Expenses \$ 1,114,352. including grants of \$ 0. ) (Revenue \$ 963,968. )

4e Total program service expenses 8,629,217.

Form 990 (2023)

**Part IV Checklist of Required Schedules**

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

Form 990 (2023)

## CONSERVATION CORPUS

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	20
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	X

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

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 476		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>		

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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**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	21			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent .....		21		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....			2	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....			3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....			4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....			5	X
<b>6</b> Did the organization have members or stockholders? .....			6	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....			7a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....			7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? .....			8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body? .....			8b	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....			9	X

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

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

**Section C. Disclosure**

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

**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  
NALANI MCCUTCHEON - (651)209-9905  
60 PLATO BLVD E 210, ST. PAUL, MN 55107

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK EARL MURPHY EXECUTIVE DIRECTOR	40.00			X				136,883.	0.	26,565.
(2) CAROLYN LLORENS HUMAN RESOURCE DIRECTOR	40.00				X			122,111.	0.	18,907.
(3) MICHELE ROHRICHT DIRECTOR OF FINANCE	40.00			X				112,844.	0.	5,548.
(4) ERIN ANDERSON CHAIR	1.00	X		X				0.	0.	0.
(5) ERIC CHIEN VICE CHAIR	1.00	X		X				0.	0.	0.
(6) JANET NEWBERG TREASURER	1.00	X		X				0.	0.	0.
(7) NICHOLAS SANNITO SECRETARY	1.00	X		X				0.	0.	0.
(8) ROBERT CRAGGS DIRECTOR	1.00	X						0.	0.	0.
(9) BRETT EMMONS DIRECTOR	1.00	X						0.	0.	0.
(10) VERNON FISH DIRECTOR	1.00	X						0.	0.	0.
(11) BAILEY HADNOTT DIRECTOR	1.00	X						0.	0.	0.
(12) MARY HILFIKER DIRECTOR	1.00	X						0.	0.	0.
(13) EMILY JOHNSTON DIRECTOR	1.00	X						0.	0.	0.
(14) LEILA KEITA DIRECTOR	1.00	X						0.	0.	0.
(15) ELIZABETH MCALLISTER DIRECTOR	1.00	X						0.	0.	0.
(16) CAMILLE MORSE NICHOLSON DIRECTOR	1.00	X						0.	0.	0.
(17) SHIRLEY NORDRUM DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHAEL ROJAS DIRECTOR	1.00	X						0.	0.	0.
(19) TROY ROSENBROOK DIRECTOR	1.00	X						0.	0.	0.
(20) YORDANOSE SOLOMONE DIRECTOR	1.00	X						0.	0.	0.
(21) STEPHANIE STEIN DIRECTOR	1.00	X						0.	0.	0.
(22) JENNIFER STOFFEL DIRECTOR	1.00	X						0.	0.	0.
(23) JUSTIN TOMLJANOVIC DIRECTOR	1.00	X						0.	0.	0.
(24) MICHAEL WULF DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								371,838.	0.	51,020.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								371,838.	0.	51,020.

**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 **3**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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	
<b>5</b> 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
ENTERPRISE PO BOX 800089, KANSAS CITY, MO 64180	FLEET LEASE AND RENTAL	317,709.
EMPOWER RETIREMENT PO BOX 91018, DENVER, CO 80291-0184	RETIREMENT	258,342.
WRIGHT EXPRESS PO BOX 4337, CAROL STREAM, IL 60197	FUEL	166,268.
DRAKE BUILDING LLC, C/O WELLINGTON MGMT INC, SYAND CORPORATION, 1551 SOUTHCROSS DRIVE W, BURNSVILLE, MN 55306	FACILITY LEASE IT SUPPORT	151,126. 132,940.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	<b>6</b>	

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**Part VIII** Statement of RevenueCheck 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	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	4,517,990.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	215,181.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		4,733,171.			
Program Service Revenue	<b>2 a</b>	PARTNER SUPPORT	Business Code	900099	6,676,158.	6,676,158.	
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		6,676,158.			
	Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		101,745.		
<b>4</b>		Income from investment of tax-exempt bond proceeds .....					
<b>5</b>		Royalties .....					
<b>6 a</b>		Gross rents .....	(i) Real	(ii) Personal			
<b>b</b>		Less: rental expenses ...					
<b>c</b>		Rental income or (loss) .....					
<b>d</b>		Net rental income or (loss) .....					
<b>7 a</b>		Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other			
<b>b</b>		Less: cost or other basis and sales expenses .....					
<b>c</b>		Gain or (loss) .....					
<b>d</b>		Net gain or (loss) .....			3,708.		3,708.
<b>8 a</b>		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....					
<b>b</b>		Less: direct expenses .....					
<b>c</b>		Net income or (loss) from fundraising events .....					
<b>9 a</b>		Gross income from gaming activities. See Part IV, line 19 .....					
<b>b</b>	Less: direct expenses .....						
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....						
<b>b</b>	Less: cost of goods sold .....						
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	OTHER REVENUE	Business Code	900099	3,115.		3,115.
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		3,115.			
	<b>12</b>	<b>Total revenue.</b> See instructions .....		11,517,897.	6,676,158.	0.	108,568.

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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 ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	281,840.	162,566.	116,766.	2,508.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,600,514.	1,496,784.	1,080,453.	23,277.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	80,444.	43,871.	36,143.	430.
<b>9</b> Other employee benefits .....	333,264.	277,792.	46,378.	9,094.
<b>10</b> Payroll taxes .....	213,989.	126,517.	85,667.	1,805.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	23,823.		23,823.	
<b>c</b> Accounting .....	80,237.		80,237.	
<b>d</b> Lobbying .....	12,000.		12,000.	
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	6,529.		6,529.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	311,467.	108,202.	183,892.	19,373.
<b>12</b> Advertising and promotion .....	30,101.	9,559.	20,542.	
<b>13</b> Office expenses .....	26,736.	7,048.	18,049.	1,639.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	1,151,067.	990,699.	159,677.	691.
<b>17</b> Travel .....	61,676.	40,457.	17,943.	3,276.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	277,774.	195,993.	81,631.	150.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	50,244.	24,543.	25,701.	
<b>23</b> Insurance .....	76,504.	70,289.	5,777.	438.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> CM LIVING ALLOWANCE AND	4,264,323.	4,260,616.	3,707.	
<b>b</b> DIRECT PROGRAM EXPENSES	803,616.	802,976.	640.	
<b>c</b> MEMBERSHIP AND DUES	24,815.	9,248.	15,567.	
<b>d</b> FEES	6,315.		5,709.	606.
<b>e</b> All other expenses	6,851.	2,057.	4,329.	465.
<b>25</b> Total functional expenses. Add lines 1 through 24e	10,724,129.	8,629,217.	2,031,160.	63,752.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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## CONSERVATION CORPS

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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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	331,492.	<b>1</b>	4,024,799.
	<b>2</b> Savings and temporary cash investments .....	3,666,568.	<b>2</b>	601,246.
	<b>3</b> Pledges and grants receivable, net .....	55,500.	<b>3</b>	0.
	<b>4</b> Accounts receivable, net .....	1,255,171.	<b>4</b>	2,008,455.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	138,390.	<b>9</b>	253,596.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 964,120.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 848,194.		
		117,104.	<b>10c</b>	115,926.
	<b>11</b> Investments - publicly traded securities .....	556,437.	<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	1,612,594.	<b>15</b>	1,352,799.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	7,733,256.	<b>16</b>	8,356,821.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	343,319.	<b>17</b>	389,673.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	1,611,038.	<b>25</b>	1,360,060.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,954,357.	<b>26</b>	1,749,733.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	4,731,167.	<b>27</b>	5,554,196.
	<b>28</b> Net assets with donor restrictions .....	1,047,732.	<b>28</b>	1,052,892.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	5,778,899.	<b>32</b>	6,607,088.
	<b>33</b> Total liabilities and net assets/fund balances .....	7,733,256.	<b>33</b>	8,356,821.

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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 ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	11,517,897.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	10,724,129.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	793,768.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,778,899.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	34,421.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	6,607,088.

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2023)

SCHEDULE A  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization	Employer identification number
CONSERVATION CORPS	41-1881102

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations \_\_\_\_\_

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

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

Schedule A (Form 990) 2023

CONSERVATION CORPS

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2547291.	2714931.	2850984.	3687844.	4733171.	16534221.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2547291.	2714931.	2850984.	3687844.	4733171.	16534221.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						530,347.
<b>6 Public support.</b> Subtract line 5 from line 4.						16003874.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	2547291.	2714931.	2850984.	3687844.	4733171.	16534221.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	27,473.	18,595.	18,303.	24,840.	101,745.	190,956.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	4,445.	1171782.	28,915.	1,260.	3,115.	1209517.
<b>11 Total support.</b> Add lines 7 through 10						17934694.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	28,753,271.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	89.23 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	91.38 %
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		
		<input type="checkbox"/>

Schedule A (Form 990) 2023

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

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

**19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV** Supporting Organizations (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

  

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

  

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

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

## CONSERVATION CORPS

41-1881102 Page 7

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

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

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

Schedule A (Form 990) 2023



SCHEDULE C  
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization	Employer identification number
CONSERVATION CORPS	41-1881102

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$
- 3 Volunteer hours for political campaign activities .....

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		12,000.	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		12,000.	
<b>d</b> Other exempt purpose expenditures		8,132,425.	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		8,144,425.	
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		557,221.	
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
not over \$500,000,	20% of the amount on line 1e.		
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.		
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.		
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.		
over \$17,000,000,	\$1,000,000.		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		139,305.	
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0.	
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0.	
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No

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

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount	455,286.	507,717.	525,055.	557,221.	2,045,279.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					3,067,919.
<b>c</b> Total lobbying expenditures	14,000.	12,000.	12,000.	12,000.	50,000.
<b>d</b> Grassroots nontaxable amount	113,822.	126,929.	131,264.	139,305.	511,320.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					766,980.
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

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

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

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

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

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

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

**Part IV** Supplemental Information

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

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**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

CONSERVATION CORPS

Employer identification number

41-1881102

**Part I**

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

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

**Part II**

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

**Part III**

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

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

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

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

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

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

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

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

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

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

Schedule D (Form 990) 2023



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

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

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

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

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

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

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

- a** Board designated or quasi-endowment \_\_\_\_\_ %
- b** Permanent endowment \_\_\_\_\_ %
- c** Term endowment \_\_\_\_\_ %

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

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

- (i)** Unrelated organizations? \_\_\_\_\_
- (ii)** Related organizations? \_\_\_\_\_

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

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		1,306.	1,306.	0.
<b>d</b> Equipment		852,545.	767,263.	85,282.
<b>e</b> Other		110,269.	79,625.	30,644.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				115,926.

Schedule D (Form 990) 2023

CONSERVATION CORPS

41-1881102 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) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1) ROU ASSET	1,350,878.
(2) LEASE DEPOSIT	1,921.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,352,799.

**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) SHORT TERM LEASE LIABILITY- FLEET	406,067.
(3) SHORT TERM LEASE LIABILITY- OFFICE	
(4) SPACE	168,239.
(5) LONG TERM LEASE LIABILITY- FLEET	616,339.
(6) LONG TERM LEASE LIABILITY- OFFICE	
(7) SPACE	169,415.
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,360,060.

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) 2023

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	11,545,789.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	34,421.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	34,421.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	11,511,368.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	6,529.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	6,529.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	11,517,897.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	10,717,600.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	10,717,600.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	6,529.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	6,529.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	10,724,129.

**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 A NONPROFIT ORGANIZATION THAT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A).

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

CONSERVATION CORPS

Employer identification number

41-1881102

**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 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? ..... **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? ..... **4c**
- 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? ..... **5a**
- b** Any related organization? ..... **5b**
- 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? ..... **6a**
- b** Any related organization? ..... **6b**
- 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2023



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

[illegible]

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization

CONSERVATION CORPS

Employer identification number

41-1881102

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

MEANINGFUL SERVICE, LEADERSHIP DEVELOPMENT, AND ENVIRONMENTAL  
STEWARDSHIP.

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

TO SUCCEED IN CAREER AND LIFE, AND IS EMPOWERED TO MAKE A DIFFERENCE IN  
CONSERVING NATURAL RESOURCES.

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

WILDFIRE SUPPRESSION, DEFENSIVE DRIVING, CHAINSAW SAFETY AND FIRST AID.

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

SKILLS TRAINING, MEMBERS RECEIVE CERTIFICATIONS IN WILDFIRE  
SUPPRESSION, DEFENSIVE DRIVING, CHAINSAW SAFETY AND FIRST AID.

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

SINGLE PLACEMENT OPPORTUNITIES FOR AMERICORPS MEMBERS ENGAGE YOUNG

ADULTS, AGES 18 TO 30, IN NATURAL RESOURCE, ENERGY CONSERVATION,

COMMUNITY OUTREACH AND EMERGENCY RESPONSE WORK. IN 2023, 13

PARTICIPANTS SERVED YEARLONG TERMS ON SPECIAL PROJECTS WITH A VARIETY

OF LAND MANAGEMENT AGENCIES AND NONPROFITS AND 31 SERVED SUMMER TERMS

COMPLETING NATURAL RESOURCE PROJECTS. AMERICORPS MEMBERS DEDICATED A

TOTAL 39,343 HOURS OF SERVICE AND TRAINING. CORPS MEMBERS PLANTED 7,700

NATIVE TREES AND SHRUBS, MANAGED INVASIVE PLANT SPECIES ON 1,626 ACRES,

COLLECTED 2,340 WATER QUALITY SAMPLES, CONDUCTED 3,156 AQUATIC INVASIVE

SPECIES SURVEYS, AND PROVIDED EDUCATION TO 3,576 PEOPLE. AMERICORPS

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

CONSERVATION CORPS

Employer identification number

41-1881102

MEMBERS RECEIVE A MONTHLY STIPEND, HEALTH INSURANCE, AND AN EDUCATION AWARD FOR COLLEGE EXPENSES. INCREASING DIVERSITY IN ENVIRONMENTAL CAREERS (IDEC) ENGAGES COLLEGE STUDENTS PURSUING STEM DEGREES WHO ARE INTERESTED IN A CAREER IN NATURAL RESOURCES. THE PROGRAM SPECIFICALLY SEEKS TO ENGAGE STUDENTS FROM BACKGROUNDS TYPICALLY UNDERREPRESENTED IN NATURAL RESOURCE CAREERS, INCLUDING WOMEN, PEOPLE OF COLOR, AND INDIVIDUALS WITH DISABILITIES. THROUGH PARTNERSHIP BETWEEN THE CONSERVATION CORPS, THE MINNESOTA POLLUTION CONTROL AGENCY, THE MINNESOTA BOARD OF WATER AND SOIL RESOURCES AND THE MINNESOTA DEPARTMENT OF NATURAL RESOURCES, STUDENTS PARTICIPATE IN A FELLOWSHIP, MENTORSHIP AND PAID INTERNSHIP. STUDENTS GATHERED WITH CONSERVATION CORPS AND MINNESOTA DEPARTMENT OF NATURAL RESOURCES STAFF FOR ORIENTATION, MET ONE ON ONE WITH STAFF TO DISCUSS ACADEMIC AND CAREER GOALS, AND COMPLETED A WORKSHOP ON EFFECTIVE COMMUNICATION SKILLS. 30 STUDENTS RECEIVED A FELLOWSHIP PAYMENT TO SUPPORT ACADEMIC EXPENSES. EXPENSES \$ 1,114,352. INCLUDING GRANTS OF \$ 0. REVENUE \$ 963,968.

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

FORM 990 INFORMATION IS PROVIDED BY CONSERVATION CORPS TO OUR PUBLIC ACCOUNTING FIRM PRIOR TO THE ANNUAL AUDIT. THE FIRM COMPLETES THE FORM 990 AND PRESENTS THE ORGANIZATION WITH A DRAFT, WHICH IS REVIEWED BY THE STAFF, FINANCE COMMITTEE, AND BOARD OF DIRECTORS. WHEN THE FORM 990 IS APPROVED BY THE BOARD OF DIRECTORS, THE FORM 990 IS THEN FILED.

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

CONSERVATION CORPS MAINTAINS A CONFLICT OF INTEREST & GIFT POLICY THAT COVERS ALL EMPLOYEES AND BOARD MEMBERS WHO CAN INFLUENCE THE ACTIONS OF CONSERVATION CORPS. THIS INCLUDES ALL WHO MAKE PURCHASING DECISIONS, ALL



Name of the organization	Employer identification number
CONSERVATION CORPS	41-1881102

PERSONS WHO MIGHT BE DESCRIBED AS "MANAGEMENT PERSONNEL AND ANY ONE WHO HAS PROPRIETARY INFORMATION CONCERNING CONSERVATION CORPS. ALL STAFF AND BOARD MEMBERS COMPLETE AND SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT AND A GIFT POLICY AND DISCLOSURE FORM (1) AT POINT OF HIRE/ACCESSION TO THE BOARD OF DIRECTORS AND (2) ANNUALLY EACH CALENDAR YEAR. THESE QUESTIONNAIRES ARE REVIEWED BY HUMAN RESOURCES IF ANSWERS PROVIDED ON THE CONFLICT OF INTEREST DISCLOSURE STATEMENT OR GIFT POLICY DISCLOSURE FORM REVEAL A POTENTIAL CONFLICT, DISCLOSURE IS TO BE PROVIDED TO THE EXECUTIVE DIRECTOR, OR IF HE/SHE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD CHAIR, WHO SHALL BRING THE MATTER TO THE ATTENTION OF THE BOARD. DISCLOSURE INVOLVING DIRECTORS SHOULD BE MADE TO THE BOARD CHAIR, OR IF HE/SHE IS THE ONE WITH THE CONFLICT, THEN TO THE BOARD VICECHAIR WHO SHALL BRING THESE MATTERS TO THE BOARD. THE BOARD OR DULY CONSTITUTED COMMITTEE THEREOF SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IN THE CASE OF AN EXISTING CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO CONSERVATION CORPS. THE DECISION OF THE BOARD ON THESE MATTERS WILL REST IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF CONSERVATION CORPS AND THE ADVANCEMENT OF ITS PURPOSE. TRANSACTIONS WITH PARTIES WITH WHOM A CONFLICT OF INTEREST EXISTS MAY BE UNDERTAKEN ONLY IF ALL OF THE FOLLOWING ARE OBSERVED: (1) THE CONFLICT OF INTEREST IS FULLY DISCLOSED, (2) THE PERSON WITH THE CONFLICT OF INTEREST IS EXCLUDED FROM THE DISCUSSION AND APPROVAL OF SUCH TRANSACTION, (3) A COMPETITIVE BID OR COMPARABLE VALUATION EXISTS, AND (4) THE BOARD HAS DETERMINED THAT THE TRANSACTION IS IN THE BEST INTEREST OF CONSERVATION CORPS.

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

ALL BOARD MEMBERS ARE VOLUNTEERS, THEREFORE THEY RECEIVE NO COMPENSATION.

Schedule O (Form 990) 2023

Page 2

Name of the organization	Employer identification number
CONSERVATION CORPS	41-1881102

THE EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED ON AN ANNUAL BASIS BY THE BOARD. THE BOARD USES THE MINNESOTA NONPROFIT SALARY AND BENEFITS SURVEY, PUBLISHED BY THE MINNESOTA COUNCIL OF NONPROFITS, TO DETERMINE COMPARABLE COMPENSATION. OFFICERS OF THE ORGANIZATION HAVE A REVIEW ON AN ANNUAL BASIS. THE EXECUTIVE DIRECTOR APPROVES ALL COMPENSATION ADJUSTMENTS AND THE BOARD APPROVES THE OVERALL COMPENSATION FOR THE ORGANIZATION DURING THE BUDGET PROCESS.

FORM 990, PART VI, SECTION C, LINE 19:  
CONSERVATION CORPS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

**CONSERVATION CORPS**  
**FINANCIAL STATEMENTS AND**  
**SINGLE AUDIT AND OTHER REQUIRED REPORTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Conservation Corps  
St. Paul, Minnesota

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of Conservation Corps (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Conservation Corps, as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Conservation Corps and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Board of Directors  
Conservation Corps

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Conservation Corps's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Conservation Corps's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors  
Conservation Corps

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* 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 GAAS. In our opinion, the schedule of expenditures of federal awards 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 May 28, 2024, on our consideration of Conservation Corps's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Conservation Corps's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Conservation Corps's internal control over financial reporting and compliance.

### ***Other Matter***

The 2022 financial statements of Conservation Corps were audited by other auditors whose report dated June 27, 2023 expressed an unmodified opinion on those statements.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
May 28, 2024

**CONSERVATION CORPS**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 4,024,799	\$ 3,998,060
Investments	601,246	556,437
Accounts Receivable	2,008,455	1,255,171
Grants Receivable	-	55,500
Prepaid Expenses	253,596	138,390
Total Current Assets	<u>6,888,096</u>	<u>6,003,558</u>
<b>PROPERTY AND EQUIPMENT</b>		
Equipment	852,545	830,144
Leasehold Improvements	1,306	1,306
Software	94,561	94,561
Work in Process	15,708	10,445
Total	<u>964,120</u>	<u>936,456</u>
Less: Accumulated Depreciation	<u>(848,194)</u>	<u>(819,352)</u>
Property and Equipment, Net	115,926	117,104
<b>OTHER ASSETS</b>		
Deposits - Lease Security Deposits	1,921	1,921
Right-of-Use Asset - Fleet	1,022,406	1,363,686
Right-of-Use Asset - Office Space	328,472	246,987
Total Other Assets	<u>1,352,799</u>	<u>1,612,594</u>
Total Assets	<u><u>\$ 8,356,821</u></u>	<u><u>\$ 7,733,256</u></u>

See accompanying Notes to Financial Statements.



**CONSERVATION CORPS**  
**STATEMENTS OF FINANCIAL POSITION (CONTINUED)**  
**DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Lease Liability - Fleet	\$ 406,067	\$ 397,752
Lease Liability - Office Space	168,239	138,262
Accounts Payable	157,328	150,436
Accrued Expenses:		
Accrued Payroll	133,955	103,361
Compensated Absences Payable	98,390	89,522
Total Current Liabilities	<u>963,979</u>	<u>879,333</u>
<b>LONG-TERM LIABILITIES</b>		
Lease Liability - Fleet, Net of Current	616,339	965,934
Lease Liability - Office Space, Net of Current	169,415	109,090
Total Long-Term Liabilities	<u>785,754</u>	<u>1,075,024</u>
 Total Liabilities	 1,749,733	 1,954,357
<b>NET ASSETS</b>		
Without Donor Restrictions:		
General Operating	4,900,758	4,077,729
Board-Designated	653,438	653,438
Total Without Donor Restrictions	<u>5,554,196</u>	<u>4,731,167</u>
With Donor Restrictions	1,052,892	1,047,732
Total Net Assets	<u>6,607,088</u>	<u>5,778,899</u>
 Total Liabilities and Net Assets	 <u><u>\$ 8,356,821</u></u>	 <u><u>\$ 7,733,256</u></u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Support:			
Federal Grants	\$ 3,137,613	\$ -	\$ 3,137,613
State Grants	800,377	580,000	1,380,377
Contributions	75,464	139,717	215,181
Total Support	4,013,454	719,717	4,733,171
Revenue:			
Partner Support	6,676,158	-	6,676,158
Net Investment Income	129,631	-	129,631
Miscellaneous	6,829	-	6,829
Total Revenue	6,812,618	-	6,812,618
Net Assets Released from Restrictions	714,557	(714,557)	-
Total Support and Revenue	11,540,629	5,160	11,545,789
<b>EXPENSES</b>			
Program Services:			
Youth Programs	1,637,770	-	1,637,770
Field Crew Programs	5,877,095	-	5,877,095
Single Placements Programs	1,114,352	-	1,114,352
Total Program Services	8,629,217	-	8,629,217
Supporting Services:			
Management and General	2,024,631	-	2,024,631
Fundraising	63,752	-	63,752
Total Supporting Services	2,088,383	-	2,088,383
Total Expenses	10,717,600	-	10,717,600
<b>CHANGE IN NET ASSETS</b>	823,029	5,160	828,189
Net Assets - Beginning of Year	4,731,167	1,047,732	5,778,899
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 5,554,196</u>	<u>\$ 1,052,892</u>	<u>\$ 6,607,088</u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Support:			
Federal Grants	\$ 2,254,955	\$ -	\$ 2,254,955
State Grants	268,066	945,000	1,213,066
Contributions	103,877	115,806	219,683
In-Kind Contributions	140	-	140
Total Support	<u>2,627,038</u>	<u>1,060,806</u>	<u>3,687,844</u>
Revenue:			
Partner Support	5,155,322	-	5,155,322
Net Investment Income (Loss)	(74,468)	-	(74,468)
Miscellaneous	2,160	-	2,160
Total Revenue	<u>5,083,014</u>	<u>-</u>	<u>5,083,014</u>
Net Assets Released from Restrictions	1,025,948	(1,025,948)	-
Total Support and Revenue	<u>8,736,000</u>	<u>34,858</u>	<u>8,770,858</u>
<b>EXPENSES</b>			
Program Services:			
Youth Programs	1,517,733	-	1,517,733
Field Crew Programs	5,299,893	-	5,299,893
Single Placements Programs	683,472	-	683,472
Total Program Services	<u>7,501,098</u>	<u>-</u>	<u>7,501,098</u>
Supporting Services:			
Management and General	1,640,558	-	1,640,558
Fundraising	65,544	-	65,544
Total Supporting Services	<u>1,706,102</u>	<u>-</u>	<u>1,706,102</u>
Total Expenses	<u>9,207,200</u>	<u>-</u>	<u>9,207,200</u>
<b>CHANGE IN NET ASSETS</b>	(471,200)	34,858	(436,342)
Net Assets - Beginning of Year	<u>5,202,367</u>	<u>1,012,874</u>	<u>6,215,241</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 4,731,167</u>	<u>\$ 1,047,732</u>	<u>\$ 5,778,899</u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2023**

	Program Services						
	Youth Programs	Field Crew Programs	Single Placements Programs	Total Program Services	Management and General	Fundraising	Total Expenses
Staff Salaries and Payroll Taxes	\$ 309,799	\$ 1,170,892	\$ 286,655	\$ 1,767,346	\$ 1,269,582	\$ 27,305	\$ 3,064,233
Staff Benefits	46,005	123,908	21,401	191,314	82,203	8,779	282,296
Corps Member Living Allowance and Payroll Taxes	583,659	2,563,770	629,793	3,777,222	-	-	3,777,222
Corps Youth Salaries and Payroll Taxes	175,274	-	-	175,274	-	-	175,274
Corps Member Benefits	41,216	221,545	45,357	308,118	3,707	-	311,825
Workers' Compensation	38,811	87,258	22,833	148,902	13,623	1,030	163,555
Direct Program	152,632	616,541	33,803	802,976	639	-	803,615
Fleet, Communications, and Training	210,629	749,781	44,158	1,004,568	18,363	841	1,023,772
Insurance	16,693	43,846	9,749	70,288	5,778	438	76,504
Space Cost and Utilities	33,074	129,428	-	162,502	149,508	-	312,010
Office Supplies and Depreciation	2,279	26,343	1,324	29,946	39,321	916	70,183
Professional Fees	16,010	80,753	11,440	108,203	299,951	19,373	427,527
Marketing and Printing	912	10,289	-	11,201	24,974	723	36,898
Staff Travel and Meetings	6,355	25,680	3,187	35,222	36,164	3,276	74,662
Financial and Bank Fees	-	-	-	-	5,709	606	6,315
Miscellaneous	-	2,031	-	2,031	4,329	465	6,825
Other	4,422	25,030	4,652	34,104	70,780	-	104,884
Total Expenses by Function	<u>\$ 1,637,770</u>	<u>\$ 5,877,095</u>	<u>\$ 1,114,352</u>	<u>\$ 8,629,217</u>	<u>\$ 2,024,631</u>	<u>\$ 63,752</u>	<u>\$ 10,717,600</u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2022**

	Program Services						
	Youth Programs	Field Crew Programs	Single Placements Programs	Total Program Services	Management and General	Fundraising	Total Expenses
Staff Salaries and Payroll Taxes	\$ 363,574	\$ 1,171,461	\$ 234,287	\$ 1,769,322	\$ 753,822	\$ 28,391	\$ 2,551,535
Staff Benefits	54,520	136,107	20,528	211,155	112,784	2,619	326,558
Corps Member Living Allowance and Payroll Taxes	472,453	2,258,832	319,696	3,050,981	-	-	3,050,981
Corps Youth Salaries and Payroll Taxes	157,126	-	-	157,126	-	-	157,126
Corps Member Benefits	32,605	168,545	11,911	213,061	2,207	-	215,268
Workers Compensation	35,414	78,575	13,853	127,842	3,600	467	131,909
Direct Program	96,216	465,103	23,241	584,560	820	-	585,380
Fleet, Communications, and Training	228,796	751,541	34,023	1,014,360	33,311	456	1,048,127
Insurance	18,069	48,000	7,077	73,146	2,314	227	75,687
Space Cost and Utilities	24,023	118,157	120	142,300	143,038	-	285,338
Office Supplies and Depreciation	1,766	43,712	974	46,452	54,058	2,361	102,871
Professional Fees	25,266	10,472	13,959	49,697	413,438	18,685	481,820
Marketing and Printing	266	2,195	68	2,529	28,893	1,577	32,999
Staff Travel and Meetings	735	18,304	966	20,005	19,757	3,538	43,300
Financial and Bank Fees	-	-	-	-	9,890	1,016	10,906
Miscellaneous	329	486	-	815	3,429	6,207	10,451
Other	6,575	28,403	2,769	37,747	59,197	-	96,944
Total Expenses by Function	<u>\$ 1,517,733</u>	<u>\$ 5,299,893</u>	<u>\$ 683,472</u>	<u>\$ 7,501,098</u>	<u>\$ 1,640,558</u>	<u>\$ 65,544</u>	<u>\$ 9,207,200</u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
STATEMENT OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 828,189	\$ (436,342)
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operating Activities:		
Net Realized and Unrealized Investment (Gains) Losses	(34,443)	99,309
(Gain) on Property and Equipment Disposal	(3,714)	-
Amortization of Right-of-Use Asset	-	365
Depreciation	50,244	79,954
Changes in Operating Assets and Liabilities:		
Accounts Receivable	(753,284)	(143,633)
Grants Receivable	55,500	(23,000)
Prepaid Expenses	(115,206)	(30,855)
Accounts Payable	6,892	46,787
Accrued Payroll	30,594	45
Compensated Absences Payable	8,868	(11,429)
Operating Lease Liability	8,817	-
Net Cash Provided (Used) by Operating Activities	<u>82,457</u>	<u>(418,799)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(351,860)	(99,557)
Proceeds from Sale of Investments	341,494	85,000
Purchase of Property and Equipment	(51,352)	(30,872)
Proceeds from Sale of Property and Equipment	6,000	-
Net Cash Used by Investing Activities	<u>(55,718)</u>	<u>(45,429)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	26,739	(464,228)
Cash and Cash Equivalents - Beginning of Year	<u>3,998,060</u>	<u>4,462,288</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 4,024,799</u></u>	<u><u>\$ 3,998,060</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITY</b>		
Right-of-Use Lease Assets Obtained in Exchange for New		
Operating Lease Liabilities	<u><u>\$ -</u></u>	<u><u>\$ 2,256,379</u></u>

See accompanying Notes to Financial Statements.

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1    PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Conservation Corps Minnesota & Iowa (the Organization), a 501(c)(3) nonprofit organization, serves nearly 350 youth (ages 15 to 18) and young adults (ages 18 to 25) each year, providing service and training opportunities in natural resource management and conservation, helping young people build technical- and work-readiness skills, develop personal responsibility and a strong work ethic, and become better equipped for career and life. The Organization and its programs, work primarily with federal, state, and local agencies and nonprofit partners fulfilling natural resource projects to improve access to outdoor recreation, restore habitat on public lands, protects waterways and wetlands, and respond to natural disasters.

The Organization traces its roots to the 1930s Civilian Conservation Corps, which provided natural resource jobs to unemployed young men so they could support their families during the Great Depression. Later, in the 1970s, the federal government launched the summer Youth Conservation Corps and the year-round Young Adult Conservation Corps, continuing the employment of young people in productive conservation work. When federal support for conservation corps ended in 1981, the Minnesota Conservation Corps was created by the Minnesota Legislature to offer youth and young adult programs through the Minnesota Department of Natural Resources.

In 1999, the Friends of the Minnesota Conservation Corps was incorporated as a 501(c)(3) nonprofit organization and assumed operations as the Minnesota Conservation Corps in 2003. In 2010, the Organization changed its name to Conservation Corps Minnesota & Iowa as it extended its programs to serve young people in Iowa.

Today, the Organization's mission is to engage youth and young adults in meaningful service, leadership development, and environmental stewardship through the following five programs:

**AmeriCorps Field Crew**

Program for young adults, ages 18 to 35, including nonresidential crews in northern, central, and southern Minnesota and central Iowa that engage members in natural resource management and disaster response work from February to December. Season trail crews spike camp for week-long stretches while they improve the trails in Northern forests and state and national parks. AmeriCorps members receive a monthly stipend, health insurance, and an education award for college expenses. Beside career and work-skills training, members receive certifications in wildfire suppression, defensive driving, chainsaw safety and first aid.

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Nature of Activities (Continued)**

AmeriCorps Single Placement

Program for young adults, ages 18 to 35, serving as natural resource and community outreach specialists at natural resource agencies and nonprofit organizations, from February to December. In addition, the Organization provides AmeriCorps member apprentices with service opportunities at Minnesota Soil and Water Conservation Districts over the summer. Single Placement AmeriCorps members receive a monthly stipend, health insurance, and an education award for college expenses.

Youth Outdoors

An afterschool service-learning program for Twin Cities youth, serves predominantly youth, (ages 15 to 18), from low-income households. Youth receive an hourly training-wage, participate for one academic semester at a time, meet two days a week after school and on Saturdays to explore science and the environment and complete projects to improve local public parks, and restore natural resources and native habitat. Summer opportunities are also available. Youth in this program, 80% of whom are people of color, are predominantly from low-income communities and high schools in the Twin Cities. This program engages young adult AmeriCorps members as youth leaders.

Summer Youth Corps

Residential program serves youth, ages 15 to 18, and engages young adult AmeriCorps members (19 to 25) as youth leaders, in environmental restoration field crew-oriented work in national and state forests during one summer session. Participants receive a living stipend as well as room and board. Youth begin at a base camp, then “spike camp” throughout the region as they work. AmeriCorps members, Youth Leaders serving in the residential program, receive a monthly stipend, health insurance, and an education award for college expenses.

Increasing Diversity in Environmental Careers (IDEC)

Engages college students pursuing STEM degrees who are interested in a career in natural resources. Established in 2018 and initiated in 2019, through partnership between the Conservation Corps, the Minnesota Pollution Control Agency, the Minnesota Board of Water and Soil Resources and the Minnesota Department of Natural Resources, students participate in fellowships, mentorships, and paid internships. The program targets students from backgrounds typically underrepresented in natural resource careers, including women, people of color, and individuals with disabilities. Participants receive a fellowship payment to support academic expenses for the school year.

All the Organization's programs devote at least 15% of program time to technical-skills training, career-building skills, such as resume writing and interviewing, and educational activities focused on environmental science and technology. Using scientific inquiry and experiential learning, the Organization helps young people learn more about the world around them and to think critically about the impact of their personal choices on the environment.



**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1    PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Contributions received are recorded as an increase in net assets without donor restrictions or net assets with donor restrictions support depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets without donor restrictions are those resources over which the Organization has discretionary control. Designated amounts represent revenues that the board of directors has set aside for a particular purpose.

*Net Assets With Donor Restrictions* – Net assets with donor restrictions are those resources subject to donor-imposed restrictions, which will be satisfied by actions of the Organization or passage of time or are to be maintained in perpetuity by the Organization.

**Use of Estimates**

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

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, the Organization considers short-term, highly liquid investments and investments purchased with a maturity of three months or less to be cash equivalents. The Organization's cash balances held in bank depositories may exceed federally insured limits at times.

**Investments**

Investments are generally recorded at fair value based on quoted market prices, when available, or estimates of fair value. Investment income or loss and unrealized gains or losses are included in the statement of activities as increases or decreases in without donor restricted net assets unless income or loss is restricted by donor or law.

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Support and Revenue Recognition**

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions and releases from restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Government grants and contracts that are considered exchange transactions are recorded as revenue when earned. Revenue is earned when eligible expenditures, as defined in each grant or contract, are incurred.

The Organization uses the allowance method to determine uncollectible contributions and grants. The allowance is based on prior years' experience and management's analysis of the outstanding receivables. The Organization does not charge interest on past due accounts. Accounts are considered past due when payment has not been received within 30 days of the due date.

Accounts receivable, consisting primarily of amounts due on fee for service contracts, are recorded when earned. The Organization extends unsecured credit in the normal course of activities. These receivables do not bear any interest on unpaid balances.

The carrying amount of accounts receivable may be reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. Management considers historical write-off, recovery information, current economic conditions, forward-looking information and management's evaluation of individual outstanding receivables in determining the estimated credit loss provision. No allowance was deemed necessary for the years ended December 31, 2023 and 2022.

Under an agreement with the MN DNR, a portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are typically conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received under such requirements are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Under this agreement, a portion of the award amount is recognized as revenue in the period received and reflected as such in net assets with donor restrictions (see Notes 3 and 8).

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1    PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment**

Expenditures for the acquisition of property and equipment greater than \$1,000 are capitalized at cost and donated property and equipment are capitalized at fair value. Depreciation is computed on the straight-line method over the following useful lives:

Boats and Trailers	10 Years
Water Pumps	10 Years
Computer Equipment	3 to 5 Years
ATVs and Snowmobiles	5 Years
Leasehold Improvements	Life of Lease

Upon retirement or other disposition, the cost and related accumulated depreciation of disposed assets are removed from the accounts and the resulting gain or loss is recognized in income. Repairs and maintenance are charged to expense as incurred. Renewals and improvements that extend the useful lives of assets are capitalized and depreciated over future periods.

For the years ended December 31, 2023 and 2022, depreciation expense was \$50,244 and \$79,954, respectively.

**Donated Services, Materials and Equipment**

Contributions of materials and equipment are recorded as support at their estimated fair value. Such donations are reported as without donor restricted support unless the donor has restricted the use of the donated asset to a specific purpose. For the years ended December 31, 2023 and 2022, contributions of material and equipment were recognized in the amount of \$-0- and \$140, respectively. Property, services, and other noncash donations are recorded as in-kind contributions at their estimated market value at the date of donation.

**Functional Expenses Allocation**

The costs of providing the Organization’s various programs and supporting services have been summarized on a functional basis in the statement of activities. Costs that can be identified with specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated to program services and supporting services. Program services are broken out for youth programs, field crew programs and single placement programs and supporting services are broken out for management and general and fundraising.

**Income Taxes**

The Organization is a nonprofit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation under Section 509(a).

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Adoption of New Accounting Standards**

At the beginning of 2023, the Organization adopted FASB ASU 2013-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (CECL)*, as amended, which modified the measurement of expected credit losses. The adoption of this Standard did not have a material impact on the Organization's financial statements.

**Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through May 28, 2024, the date the financial statements were available to be issued.

**NOTE 2 FAIR VALUE INVESTMENTS**

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

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

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

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

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

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 2 FAIR VALUE MEASUREMENTS (CONTINUED)**

The Organization also has adopted ASC Topic 825, *Financial Instruments*. ASC Topic 825 allows entities the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities that are not otherwise required to be stated at fair value, on a contract-by-contract basis. The Organization has not elected to change the measurement of any existing financial instruments at fair value.

However, the Organization may elect to measure newly acquired financial instruments at fair value in the future.

Financial assets recorded at fair value on a recurring basis are as follows:

	Level 1	Level 2	Level 3	Total
<u>December 31, 2023</u>				
Mutual Funds	\$ 163,605	\$ -	\$ -	\$ 163,605
Fixed Income	424,753	-	-	424,753
Cash and Cash Equivalents	-	-	-	12,888
Total	<u>\$ 588,358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 601,246</u>
<u>December 31, 2022</u>				
Mutual Funds	<u>\$ 556,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 556,437</u>

**NOTE 3 CONSERVATION CORPS TRANSFER**

Effective July 1, 2003, the Legislature of the state of Minnesota transferred the Conservation Corps out of the Minnesota Department of Natural Resources (DNR) to Conservation Corps. The state transferred the entity to ensure the continued operation of the Conservation Corps and the ability to contract its services.

Pursuant to the transfer, the Organization contracted with the state of Minnesota through the Commissioner of DNR a joint powers agreement. The agreement allows the Organization to utilize office space, computer networks and programs, telephone systems, fleet, and radio equipment of the DNR. The Organization is also granted rights to purchase or lease equipment and services through state contracts and to participate in certain state programs. The rates charged to the Organization are based on usage and are consistent with those charged within the DNR and the state of Minnesota.

Expenses incurred for the use and access to the equipment and services were \$216,044 and \$165,633 for the years ended December 31, 2023 and 2022, respectively.

The agreement has been renewed multiple times and the current agreement expires on June 30, 2025.

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 3 CONSERVATION CORPS TRANSFER (CONTINUED)**

The joint powers agreement also identifies appropriations to the Organization out of the state's general and natural resources fund in equal amounts for the state's fiscal years 2023 and 2022. The funds remaining are appropriated to the Organization in 2023 and 2022 for the following purposes:

	2023	2022
General Operations	\$ 290,000	\$ 227,500
Natural Resources Project Funds:		
All-Terrain Vehicle Trails	60,794	83,267
Aquatic Invasives	36,870	52,220
Forestry	15,416	25,684
Snowmobile Trails and Enforcement	90,073	90,073
State Parks	73,243	81,828
State Trails	104,709	118,788
State Forest Campgrounds	50,000	50,000
Water Recreation	52,175	52,175
Off-Highway Motorcycle	6,502	10,407
Off-Road Vehicle	121,263	121,263
Cross Country Ski	20,013	20,013
Parks and Horse Trails	13,989	13,989
Total	<u>\$ 935,047</u>	<u>\$ 947,207</u>

**NOTE 4 LEASES**

The Organization leases vehicles, facilities and office space under lease and sublease agreements expiring through December 2026. The leases are subject to cancellation by either party with proper notice as specified in the agreements.

**CONSERVATION CORPS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 4 LEASES (CONTINUED)**

Additional information about the Organization's lease for the years ended December 31 is as follows:

	<u>2023</u>	<u>2022</u>
Lease Costs:		
Operating	\$ 922,282	\$ 913,225
Other Information:		
Operating Cash Flows from Operating Leases	\$ 411,641	\$ 189,129
Right-of-Use Assets Obtained in Exchange for Operating Lease Liabilities	\$ 177,857	\$ 2,256,379
Weighted-Average Remaining Lease Term - Operating Leases	2.64 Years	1.24 Years

A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2023, is as follows:

<u>Year Ending December 31,</u>	<u>Operating Leases</u>
2024	\$ 631,852
2025	494,365
2026	230,022
2027	100,011
2028	1,342
Total Undiscounted Cash Flows	1,457,592
Less: Imputed Interest	(97,532)
Total Lease Liabilities	<u>\$ 1,360,060</u>

**NOTE 5 IN-KIND CONTRIBUTIONS**

The Organization received the following in-kind contributions during the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Usage in Programs/Activities</u>	<u>Donor Restriction</u>	<u>Fair Value Techniques</u>
			Program, management and general, and fundraising		Estimated wholesale prices of identical or similar products if purchased in the region
Room Rental	<u>\$ -</u>	<u>\$ 140</u>		None	

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 6 CONCENTRATION**

Substantially all support is received in the form of grants and contracts; therefore, the Organization is dependent upon future funding. The Organization receives grants and revenue from a few significant grantors. The Organization encounters a certain amount of credit risk as the result of a concentration of revenues from, and receivables from a few significant sources. A significant reduction in the level of support from these entities may have an impact on the Organization's ability to continue its programs and services.

**NOTE 7 RETIREMENT PLANS**

Effective January 15, 2009, the Organization adopted a Safe Harbor Retirement Savings Plan under section 401(k) of the Internal Revenue Code. The Plan provides an "enhanced safe harbor" employer must match under the following formula for eligible employees:

<u>Employee Deferral</u>	<u>Employer Match</u>
1%	2%
2%	4%

For the years ended December 31, 2023 and 2022, the Organization's contributions were \$102,401 and \$84,861, respectively.

**NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following at December 31:

	<u>2023</u>	<u>2022</u>
Subject to Expenditure for Specified Purpose:		
General Operations - Timing	\$ 290,000	\$ 257,500
Natural Resources Dedicated Funds	645,047	719,707
Monarch	39,250	9,195
Summer Youth Program	44,602	20,000
Youth Outdoors	10,000	20,000
Young Adult Program	18,746	12,754
Member Assistance Fund	5,247	8,576
Total Net Assets With Donor Restrictions	<u>\$ 1,052,892</u>	<u>\$ 1,047,732</u>



**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)**

Net assets released from restrictions during the years ended December 31:

	2023	2022
Satisfaction of Purpose Restrictions:		
General Operations - Timing	\$ 547,500	\$ 455,000
Natural Resources Dedicated Funds	74,659	422,517
Monarch	-	47,512
Summer Youth Program	77,190	45,000
Youth Outdoors	11,500	31,500
Young Adult Program	-	20,000
Member Assistance Fund	3,708	2,207
ASL Crew	-	2,212
Total Net Assets Released from Donor Restrictions	<u>\$ 714,557</u>	<u>\$ 1,025,948</u>

**NOTE 9 CONTRACT BALANCES**

The timing of revenue recognition, billings and cash collections results in billed accounts receivable on the Statement of Financial Position. Amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., quarterly or monthly) or upon achievement of contractual milestones. Generally, billing occurs subsequent to revenue recognition, resulting in contract assets. The Organization had contract receivable balances as of December 31:

	2023	2022	2021
Accounts Receivable	<u>\$ 2,008,455</u>	<u>\$ 1,255,171</u>	<u>\$ 1,111,538</u>

**NOTE 10 UNEMPLOYMENT FUND**

The Organization has elected to opt out of participation in the Minnesota Unemployment Insurance Program. The Organization is self-insured for unemployment claims through Unemployment Services Trust (UST). Payments to UST are accumulated and used to pay future claims. As of December 31, 2023 and 2022, the Organization has a balance of \$80,448 and \$66,270, respectively, at UST, recorded as part of prepaid expenses on the Statements of Financial Position.

**CONSERVATION CORPS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 11 LIQUIDITY AND AVAILABILITY**

The following table reflects the financial assets available for general expenditure, that is, assets without donor or other restrictions limiting their use, and available within one year of the statement of financial position date:

	2023	2022
Cash and Cash Equivalents	\$ 4,024,799	\$ 3,998,060
Investments	601,246	556,437
Accounts Receivable	2,008,455	1,255,171
Grants Receivable	-	55,500
Total Financial Assets	6,634,500	5,865,168
Less Financial Assets Unavailable for General Expenditure Within One Year Due to:		
Board Designations	(653,438)	(653,438)
Donor-Imposed Restrictions - Purposes	(762,892)	(790,232)
Total	(1,416,330)	(1,443,670)
Financial Assets Available to Meet General Expenditures Within One Year	<u>\$ 5,218,170</u>	<u>\$ 4,421,498</u>

The Organization also receives significant federal and state grants and philanthropic gifts restricted by the grantors, and considers grants restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. Due to significant seasonality in the nature of the Organization's programs and business operations, the Organization manages its liquidity and reserves following three guiding principles:

- operating within a prudent range of financial soundness and stability,
- maintaining adequate liquid assets to fund near-term operating needs, and
- maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The Organization has a liquidity policy to maintain current financial assets at a minimum of 30 days operating expenses, to allow for seasonal adjustments due to wide seasonal variances in revenue and cash flow between winter and summer. Financial assets in excess daily cash requirements are invested in money market funds and other short-term investments.

The board has designated a portion of its without donor restricted resources for a general usage reserve fund. These funds can be made available to meet operating needs if necessary. The purpose of the fund is to cover expenses related to new program startups, short term cash flow needs related to timing of receivables, sudden increase in expenses, loss of large project partner, and other cash needs as deemed necessary by the board.

To achieve these targets, the entity forecasts its future cash flows and monitors its liquidity on an ongoing basis, and the board-designated reserve is reevaluated annually.



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**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  
Conservation Corps  
St. 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 Conservation Corps (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 28, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Conservation Corps 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 Conservation Corps' internal control. Accordingly, we do not express an opinion on the effectiveness of Conservation Corps' 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.

Board of Directors  
Conservation Corps

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 were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2023-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Conservation Corps' 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*.

***Conservation Corps' Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on Conservation Corps' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Conservation Corps' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of this Report***

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



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
May 28, 2024



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**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  
Conservation Corps  
St. Paul, Minnesota

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

***Opinion on Each Major Federal Program***

We have audited Conservation Corps' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Conservation Corps' major federal programs for the year ended December 31, 2023. Conservation Corps' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Conservation Corps complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

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

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

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

***Responsibilities of Management for Compliance***

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

Board of Directors  
Conservation Corps

***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

**Report on Internal Control Over Compliance**

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

Board of Directors  
Conservation Corps

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

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

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
May 28, 2024

**CONSERVATION CORPS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Partnership Agreements:			
USFS Superior National Forest	10.699	23-PA-11090300-008	\$ 92,052
USFS Superior National Forest	10.699	22-PA-11090900-020	14,054
USFS Superior National Forest	10.699	23-SA-11090900-21	77,612
Total Partnership Agreements			183,718
Stewardship Agreements:			
USFS Chippewa National Forest	10.701	22-SA-11090900-21	5,774
Total U.S. Department of Agriculture			189,492
<b>U.S. Department of the Interior</b>			
Youth Engagement, Education, and Employment:			
USFWS La Creek National Wildlife Refuge	15.676	F23AC00704	19,600
USFWS Sherburne National Wildlife Refuge	15.676	F22AC00592	9,438
Total Youth Engagement, Education, and Employment			29,038
Youth and Veteran Organizations Conservation Activities:			
National Park Service	15.931	P18AC00142	226,054
National Park Service	15.931	P22AC01745	24,060
National Park Service	15.931	P22AC01703	66,524
NPS Missouri National River	15.931	P20AC00215	13,160
NPS St Croix National Scenic Waterway	15.931	P22AC00274	36,652
Total Youth and Veteran Organizations Conservation Activities			366,450
Total U.S. Department of the Interior			395,488
<b>Corporation for National and Community Service:</b>			
AmeriCorps:			
Corporation for National and Community Service	94.006	21EDHMN001	1,924,797
ServeMinnesota	94.006	20ESHMN001	815,302
ServeMinnesota	94.006	23AFEMN0010002-23	72,396
ServeMinnesota	94.006	20AFHMN0010012	59,138
Iowa Commission for Volunteer Services	94.006	20ESHIA001	265,979
Total AmeriCorps			3,137,612
CNCS Disaster Response Cooperative Agreement:			
Corporation for National and Community Service	94.020	N/A	536,362
Total Corporation for National and Community Service			3,673,974
Total Federal Expenditures			\$ 4,258,954

See accompanying Notes to the Schedule of Expenditures of Federal Awards.



**CONSERVATION CORPS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Conservation Corps (the Organization) under programs of the federal government for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirement of the *Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200.516(a), *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 PASS-THROUGH ENTITY IDENTIFYING NUMBERS**

Pass-through entity identifying numbers are presented for pass-through grants where available.

**NOTE 4 SUBRECIPIENTS**

No federal expenditures presented in this schedule were provided to subrecipients.

**NOTE 5 INDIRECT COST RATE**

During the year ended December 31, 2023, the Organization did not elect to use the 10% de minimis indirect cost rate.

**CONSERVATION CORPS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023**

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***Section I – Summary of Auditors’ Results***

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**Financial Statements**

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?     X     yes            no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?            yes     X     none reported

Noncompliance material to financial statements noted?            yes     X     no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?            yes     X     no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?            yes     X     none reported

Type of auditors’ report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?            yes     X     no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

94.006

**Name of Federal Program or Cluster**

Americorps

Auditee qualified as low-risk auditee?     X     yes            no

**CONSERVATION CORPS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

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***Section II – Financial Statement Findings***

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**2023 – 001**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The organization does not have a review process over the posting of journal entries to the general ledger.

**Criteria or Specific Requirement:** An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed and documented. This is normally accomplished by assigning duties so that 1) no one person handles a transaction from beginning to end, and 2) incompatible duties between functions are not handled by the same person. In addition, a review of these completed duties should be performed by an individual independent of those functions. Whenever possible, efforts should be made to segregate duties.

**Effect:** A lack of segregation of duties over the journal entry process increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

**Cause:** Internal controls are not properly designed.

**Recommendation:** We recommend a journal entry process be implemented that incorporates a separate preparer and reviewer, along with documentation of that process.

**Views of Responsible Officials and Planned Corrective Actions:** There is no disagreement with the audit finding. See the Corrective Action Plan for further details.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFRO 200.516(a).



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