

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form as it may be made public.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2023**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

**A For the 2023 calendar year, or tax year beginning 08/01/23, and ending 07/31/24**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <p align="center"><b>UNITED WAY OF THE BROWN COUNTY AREA</b></p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p><b>108 N MINNESOTA, PO BOX 476</b></p> City or town, state or province, country, and ZIP or foreign postal code <p><b>NEW ULM MN 56073</b></p>	<b>D</b> Employer identification number <p><b>41-6033115</b></p> <b>E</b> Telephone number <p><b>507-354-6512</b></p> <b>G</b> Gross receipts \$ <b>219,422</b>
<b>F</b> Name and address of principal officer: <p><b>SANDRA JUNI</b>  <b>108 N MINNESOTA</b>  <b>NEW ULM MN 56073</b></p>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: <b>WWW.UNITEDWAYBROWNCOUNTYAREA.ORG</b>		<b>L</b> Year of formation: <b>1957</b>
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>M</b> State of legal domicile: <b>MN</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <p align="center"><b>SEE SCHEDULE O</b></p>		
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>18</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>18</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>3</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>175</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>256,259</b>	<b>208,533</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>14,416</b>	<b>8,974</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>22,285</b>	<b>-783</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>292,960</b>	<b>216,724</b>
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>149,459</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>67,007</b>	<b>100,586</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			<b>0</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		<b>46,406</b>	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>136,740</b>	<b>106,708</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>353,206</b>	<b>329,366</b>
Net Assets or Fund Balances	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-60,246</b>	<b>-112,642</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>493,606</b>	<b>362,813</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>152,920</b>	<b>112,470</b>
		<b>340,686</b>	<b>250,343</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>SANDRA JUNI</b>	Date				
	<b>EXECUTIVE DIRECTOR</b>					
	Type or print name and title					
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>DIRK A. PRINDLE, CPA</b>	Preparer's signature <b>DIRK A. PRINDLE, CPA</b>	Date <b>11/13/24</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P00456916</b>	
	Firm's name <b>CARLSONSV LLP</b>	Firm's EIN <b>41-1562398</b>				
	Firm's address <b>301 KELLER AVE S</b> <b>AMERY, WI 54001-1283</b>		Phone no. <b>715-954-4995</b>			
	Firm's address (continued)					

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code: ) (Expenses \$ 186,259 including grants of \$ 97,063 ) (Revenue \$ )  
SEE SCHEDULE O

4b (Code: ) (Expenses \$ 25,009 including grants of \$ 25,009 ) (Revenue \$ )  
IN ADDITION TO ITS GRANTS TO ORGANIZATIONS HELPING INDIVIDUALS IN NEED, THE UNITED WAY ALSO SPONSORS A YOUTH SCHOLARSHIP PROGRAM TO HELP FAMILIES WITH THE FEES ASSOCIATED WITH PARTICIPATION IN VARIOUS YOUTH ACTIVITIES. DISBURSEMENTS ARE NOT MADE TO THE INDIVIDUALS, BUT ARE MADE TO THE YOUTH ORGANIZATIONS TO ENSURE THEY ARE USED AS INTENDED.

4c (Code: ) (Expenses \$ ) including grants of \$ ) (Revenue \$ )  
N/A

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

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

4e Total program service expenses 211,268

**Part IV Checklist of Required Schedules**

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**SANDRA JUNI**  
**NEW ULM**

**108 N MINNESOTA**

**MN 56073**

**507-354-5612**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MEGAN FURTH	6.00									
BOARD CHAIR	0.00	X		X			0	0	0	
(2) JOSHUA CATANACHT	6.00									
BOARD VICE CHAIR	0.00	X		X			0	0	0	
(3) EVY OLSON	6.00									
TREASURER	0.00	X		X			0	0	0	
(4) LIZ MALLOY	6.00									
PAST BOARD CHAIR	0.00	X		X			0	0	0	
(5) MELLISA VISSER	6.00									
CAMPAIGN CHAR	0.00	X		X			0	0	0	
(6) DONNA KRUEGER	6.00									
COMMUNITY CHAIR	0.00	X		X			0	0	0	
(7) CHRIS BOWLER	3.00									
DIRECTOR	0.00	X					0	0	0	
(8) MCKENZIE LORENTZ	3.00									
DIRECTOR	0.00	X					0	0	0	
(9) AMBER PORTNER	3.00									
DIRECTOR	0.00	X					0	0	0	
(10) IRENE ACHMAN	3.00									
DIRECTOR	0.00	X					0	0	0	
(11) COURTNEY COLTON	3.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) KAREN SHIVELY										
(12) DIRECTOR	3.00 0.00	X					0	0	0	
(13) CHERYL DIEDE										
(13) DIRECTOR	3.00 0.00	X					0	0	0	
(14) BARB DIETZ										
(14) DIRECTOR	3.00 0.00	X					0	0	0	
(15) NICK HAGE										
(15) DIRECTOR	3.00 0.00	X					0	0	0	
(16) CHERYL NEIDT										
(16) DIRECTOR	3.00 0.00	X					0	0	0	
(17) MORGAN PARSLEY										
(17) DIRECTOR	3.00 0.00	X					0	0	0	
(18) BRITTNEY SCHMISSING										
(18) DIRECTOR	3.00 0.00	X					0	0	0	
(19)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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 **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,912				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	202,621				
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,894				
	<b>h Total. Add lines 1a-1f</b>		<b>208,533</b>				
	<b>Program Service Revenue</b>	2a	Business Code				
b							
c							
d							
e							
f All other program service revenue							
<b>g Total. Add lines 2a-2f</b>							
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		8,974			8,974	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real (ii) Personal				
		b Less: rental expenses	6b				
		c Rental inc. or (loss)	6c				
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
		b Less: cost or other basis and sales exps.	7b				
		c Gain or (loss)	7c				
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		1,915			
		b Less: direct expenses	8b	2,698			
		c Net income or (loss) from fundraising events		-783			-783
	9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11a	Business Code					
	b						
	c						
	d All other revenue						
	<b>e Total. Add lines 11a-11d</b>						
<b>12 Total revenue. See instructions</b>			<b>216,724</b>	<b>0</b>	<b>0</b>	<b>8,191</b>	

**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	97,063	97,063		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	25,009	25,009		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	93,158	31,181	43,596	18,381
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7,428	2,486	3,476	1,466
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	13,543		13,543	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,456	1,318	69	69
12 Advertising and promotion	9,591	690	305	8,596
13 Office expenses	12,122	3,127	6,032	2,963
14 Information technology	10,422	2,084	3,127	5,211
15 Royalties				
16 Occupancy	6,850	2,858	2,808	1,184
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,602	801	481	320
20 Interest				
21 Payments to affiliates	5,185	5,185		
22 Depreciation, depletion, and amortization	1,601	543	568	490
23 Insurance	2,018	131	1,810	77
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>IMAGINATION LIBRARY</b>	24,632	24,632		
b <b>MISCELLANEOUS</b>	15,366	3,142	1,877	10,347
c <b>PROJECT LUNCHBOX</b>	11,018	11,018		
d <b>DIRECT BENEFITS TO DONORS</b>	-2,698			-2,698
e All other expenses	-6,000		-6,000	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>329,366</b>	<b>211,268</b>	<b>71,692</b>	<b>46,406</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	19,357	1	-4,844
	<b>2</b> Savings and temporary cash investments	141,558	2	29,755
	<b>3</b> Pledges and grants receivable, net	27,541	3	4,585
	<b>4</b> Accounts receivable, net		4	
	<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		5	
	<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)		6	
	<b>7</b> Notes and loans receivable, net		7	
	<b>8</b> Inventories for sale or use		8	
	<b>9</b> Prepaid expenses and deferred charges	2,122	9	2,044
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,069		
	<b>b</b> Less: accumulated depreciation	10b 4,279	4,391	10c 2,790
	<b>11</b> Investments—publicly traded securities	272,529	11	301,830
	<b>12</b> Investments—other securities. See Part IV, line 11		12	
	<b>13</b> Investments—program-related. See Part IV, line 11		13	
	<b>14</b> Intangible assets		14	
	<b>15</b> Other assets. See Part IV, line 11	26,108	15	26,653
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)	493,606	16	362,813	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	11,389	17	8,499
	<b>18</b> Grants payable	126,500	18	98,000
	<b>19</b> Deferred revenue		19	
	<b>20</b> Tax-exempt bond liabilities		20	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	15,031	21	5,971
	<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		22	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		23	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		24	
	<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		25	
	<b>26 Total liabilities.</b> Add lines 17 through 25	152,920	26	112,470
<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	324,976	27	237,026
	<b>28</b> Net assets with donor restrictions	15,710	28	13,317
	<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		29	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		30	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		31	
	<b>32 Total net assets or fund balances</b>	340,686	32	250,343
<b>33 Total liabilities and net assets/fund balances</b>	493,606	33	362,813	

**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>	<b>216,724</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>329,366</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-112,642</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>340,686</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>22,299</b>
<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>	
<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>	<b>250,343</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<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?		<b>X</b>
<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		

**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

**UNITED WAY OF THE BROWN COUNTY AREA**

Employer identification number

**41-6033115**

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

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	389,635	415,303	352,679	256,259	208,533	1,622,409
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	389,635	415,303	352,679	256,259	208,533	1,622,409
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						54,123
6 <b>Public support.</b> Subtract line 5 from line 4						1,568,286

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	389,635	415,303	352,679	256,259	208,533	1,622,409
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11,529	41,297	9,655	13,588	8,974	85,043
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	8,338	20,049	15,732	7,595	1,915	53,629
11 <b>Total support.</b> Add lines 7 through 10						1,761,081
12 Gross receipts from related activities, etc. (see instructions)					12	34,779

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

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

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	89.05 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	91.72 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 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 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 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 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

	Yes	No
<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>b</b> A family member of a person described on line 11a above?		
<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> .		

**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>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.		

**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).		

**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>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>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.		

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

<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 <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> 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.	Yes	No
<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>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>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.		

**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 (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<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  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

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

  

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1			
2			
3			
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
4			
a			
b			
c			
5			
6			
7			
a			
b			
c			
d			
e			

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

**PART II, LINE 10 - OTHER INCOME DETAIL**

\$ 51,714

CLIENT COPY

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

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

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

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

[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <b>UNITED WAY OF THE BROWN COUNTY AREA</b>	Employer identification number <b>41-6033115</b>
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MINNESOTA VALLEY TESTING LABS 1126 NORTH FRONT STREET  NEW ULM MN 56073	\$ 16,605	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ROGER RYBERG 100 FEDERAL ST  BOSTON MA 02110	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHRISTENSEN FARMS 23971 COUNTY ROAD 10  SLEEPY EYE MN 56085	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	3M PO BOX 95  NEW ULM MN 56073	\$ 18,630	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	SOUTHERN MN BEHAVIORAL HEALTH 1407 S STATE STREET  NEW ULM MN 56073	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	SCHWARTZ FARMS 32296 190TH STREET  SLEEPY EYE MN 56085	\$ 19,917	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**UNITED WAY OF THE BROWN COUNTY AREA**

Employer identification number

**41-6033115**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	KOOZIE GROUP 1000 STATE HIGHWAY 4 S SLEEPY EYE MN 56085	\$ 5,514	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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)?, 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.

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

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

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

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements**

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

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

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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

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

**Part V Endowment Funds**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	26,108	10,800	10,800		
b Contributions		14,200		10,800	
c Net investment earnings, gains, and losses	795	1,108			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	-250				
g End of year balance	26,653	26,108	10,800	10,800	

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

a Board designated or quasi-endowment %

b Permanent endowment 100.00 %

c Term endowment %

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

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?

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		7,069	4,279	2,790
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) **2,790**

**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> (Column (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> (Column (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) <b>BENEFICIAL INTEREST IN ASSETS</b>	<b>26,653</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	<b>26,653</b>

**Part X Other Liabilities**

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	239,023
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	22,299	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	22,299	
3	Subtract line 2e from line 1	3	216,724	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	216,724	

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

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

1	Total expenses and losses per audited financial statements		1	329,366
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3	329,366	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	329,366	

**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 IV, LINE 2B - ESCROW LIABILITY ARRANGEMENT EXPLANATION**

THE ORGANIZATION IS ACTING AS A FISCAL AGENT FOR SEVERAL GRANTS FROM THE SOUTHERN MINNESOTA INITIATIVE FOUNDATION FOR EARLY CHILDHOOD EDUCATION, CHILDCARE ENHANCEMENT, CHILDHOOD DENTAL CARE AND A TRAVELING LIBRARIAN PROGRAM. UWBCA RECEIVES THE FUNDS AND THEN DISBURSES THEM AS REQUESTED BY THE ACTUAL GRANTEE. THE DISBURSEMENTS ARE APPROVED BY SMIF. THE NET BALANCE OF FUNDS YET TO BE DISBURSED ARE ACCOUNTED FOR IN SEPARATE LIABILITY ACCOUNTS. THE ORGANIZATION IS ALSO CURRENTLY HOLDING FUNDS RECEIVED FROM VARIOUS ENTITIES TO PASS THROUGH TO VARIOUS NON-PROFITS AFFECTED BY COVID-19. ANY AMOUNTS NOT YET DISTRIBUTED ARE ALSO ACCOUNTED FOR IN A SEPARATE LIABILITY ACCOUNT.

Part XIII Supplemental Information (continued)

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

A PERMANENT ENDOWMENT WAS CREATED IN 2021 AS A MEANS OF ESTABLISHING A LONG-TERM SOURCE OF INVESTMENT INCOME TO ASSIST WITH THE GENERAL NEEDS OF THE ORGANIZATION.

PART X - FIN 48 FOOTNOTE

THE ORGANIZATION IS ORGANIZED AS A MINNESOTA NONPROFIT CORPORATION AND HAS BEEN RECOGNIZED BY THE IRS AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3). THE ORGANIZATION IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS. IN ADDITION, THE ORGANIZATION IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO ITS EXEMPT PURPOSE. THE ORGANIZATION HAS DETERMINED IT IS NOT SUBJECT TO ANY UNRELATED BUSINESS INCOME TAX AND HAS NOT FILED AN EXEMPT ORGANIZATION BUSINESS TAX RETURN (FORM 990-T) WITH THE IRS. THE ORGANIZATION HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE ORGANIZATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 990.

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

OMB No. 1545-0047  
**2023**  
Open to Public  
Inspection

Name of the organization

**UNITED WAY OF THE BROWN COUNTY AREA**

Employer identification number  
**41-6033115**

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

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes  No

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	BOY SCOUTS, TWIN VALLEY COUNCIL 810 MADISON AVE MANKATO MN 56001			6,000				
(2)	EAGLES PRE-SCHOOL PROGRAM 910 14TH STREET N NEW ULM MN 56073			9,000				
(3)	IVY HOUSE PO BOX 53 NEW ULM MN 56073			12,500				
(4)	NUMAS HAUS PO BOX 291 NEW ULM MN 56073			13,500				
(5)	PRO KINSHIP FOR KIDS 1400 S STATE ST NEW ULM MN 56073			14,500				
(6)	OTHER GRANTS			18,263				
(7)								
(8)								
(9)								

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

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 YOUTH SCHOLARSHIP PROGRAM	264	25,009			
2					
3					
4					
5					
6					
7					

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

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS  
 ALL AGENCY ALLOCATION REQUESTS ARE THOROUGHLY SCRUTINIZED BY THE ALLOCATION COMMITTEE, INCLUDING VERIFICATION OF NEED, NON-PROFIT STATUS, TYPE OF ASSISTANCE GIVEN AND OTHER VARIOUS FACTORS BEFORE BEING APPROVED BY THE BOARD OF DIRECTORS. THE USE OF PAST YEAR FUNDS ARE DOCUMENTED WHEN THE ENTITIES APPLY FOR THEIR NEXT ROUND OF FUNDING. IN BETWEEN THESE TIMES, QUARTERLY MEETINGS ARE HELD WITH VERBAL REPORTS ON RECENT ACTIVITIES AND ACCOMPLISHMENTS AND USE OF THE FUNDS BY THE GRANTEE.

**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

UNITED WAY OF THE BROWN COUNTY AREA

Employer identification number

41-6033115

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

SOLICIT AND ADMINISTER FUNDS FOR SELECTED HUMAN CARE SERVICES.

SPECIFICALLY, THE UNITED WAY OF THE BROWN COUNTY AREA'S MISSION IS TO BE A  
PREFERRED COMMUNITY BUILDING ORGANIZATION DEDICATED TO IDENTIFYING AND  
RESPONDING TO THE HEALTH AND HUMAN SERVICE NEEDS OF THE BROWN COUNTY AREA.

FORM 990 - ORGANIZATION'S MISSION

SOLICIT AND ADMINISTER FUNDS FOR SELECTED HUMAN CARE SERVICES.

SPECIFICALLY, THE UNITED WAY OF THE BROWN COUNTY AREA'S MISSION IS TO BE A  
PREFERRED COMMUNITY BUILDING ORGANIZATION DEDICATED TO IDENTIFYING AND  
RESPONDING TO THE HEALTH AND HUMAN SERVICE NEEDS OF THE BROWN COUNTY AREA.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

FOR OVER SEVENTY-FIVE YEARS, THE UNITED WAY OF THE BROWN COUNTY AREA HAS  
PLAYED A UNIQUE ROLE BY BRINGING TOGETHER PEOPLE FROM EVERY PART OF OUR  
COMMUNITY-DONORS, VOLUNTEERS, ADVOCATES, NONPROFIT ORGANIZATIONS, COMMUNITY  
LEADERS, AND PEOPLE WITH LIVED EXPERIENCE.

UNITED WAY'S STRATEGIC VISION IS TO ENVISION A UNITED AND RESILIENT  
COMMUNITY WHERE EVERYONE BELONGS AND THRIVES. WE WILL UNITE PEOPLE AND  
PARTNERS TO ENSURE THAT OUR NEIGHBORS STRUGGLING TO MAKE ENDS MEET LAND ON  
THEIR FEET AND STAY THERE. UNITED WAY'S WORK AND INVESTMENTS ARE FOCUSED ON  
ADDRESSING THE CHALLENGES OF HEALTH, EDUCATION, AND FINANCIAL STABILITY.

**THE UNITED WAY OF BROWN COUNTY AREA IS A VIBRANT ORGANIZATION WITH A RICH**

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

HISTORY OF CONNECTING PEOPLE AND RESOURCES. OUR PROGRAMMING IS OF THE HIGHEST QUALITY, AND WE ARE WELL RESPECTED IN THE COMMUNITIES WE SERVE.

IN 2023-2024, THE UNITED WAY YOUTH ACTIVITIES SCHOLARSHIP PROGRAM GAVE OUT 264 SCHOLARSHIPS TOTALING OVER \$21,812.28. THESE SCHOLARSHIPS HAVE GONE TO YOUNG PEOPLE THROUGHOUT BROWN COUNTY, AGES 3 TO 18, WHOSE FAMILY INCOME IS INSUFFICIENT TO AFFORD ACTIVITY AND/OR EQUIPMENT FEES. SCHOLARSHIPS ARE AVAILABLE FOR UP TO \$200 PER YEAR PER YOUTH, PROVIDING 80% OF THE ACTIVITY FEES AND 50% OF THE EQUIPMENT COSTS. THIS PROGRAM AIMS TO ENSURE THAT AREA YOUTH WILL NOT BE DENIED THE OPPORTUNITY TO PARTICIPATE IN CHARACTER-BUILDING ACTIVITIES RANGING FROM MUSIC AND DANCE LESSONS TO SPORTS AND OTHER ACTIVITIES.

THIS PAST YEAR, THE UNITED WAY OF THE BROWN COUNTY AREA CONTINUED THE PROGRAM'S VISION TO FOSTER A LOVE OF READING AMONG PRESCHOOL CHILDREN AND THEIR FAMILIES BY PROVIDING THEM WITH THE GIFT OF A SPECIALLY SELECTED BOOK EACH MONTH. THROUGH THE DOLLYWOOD FOUNDATION, IMAGINATION LIBRARY IS ONE OF THE UNITED WAY OF BROWN COUNTY AREA'S MOST BELOVED PROGRAMS. BY MAILING HIGH-QUALITY, AGE-APPROPRIATE BOOKS DIRECTLY TO THEIR HOMES, WE WANT CHILDREN TO BE EXCITED ABOUT BOOKS AND FEEL THE MAGIC THEY CAN CREATE. MOREOVER, THIS PROGRAM ENSURES THAT EVERY CHILD HAS BOOKS, REGARDLESS OF THE FAMILY'S INCOME. SINCE THE INITIAL PROGRAM LAUNCH IN THE UNITED STATES, IMAGINATION LIBRARY HAS GONE FROM JUST A FEW DOZEN BOOKS TO FORTY MILLION BOOKS MAILED TO CHILDREN IN THE UNITED STATES, INCLUDING OVER 950 BOOKS MAILED IN BROWN COUNTY EACH MONTH. IF A CHILD IS READ TO FOR 20 MINUTES DAILY, THEY WILL START SCHOOL WITH AN 800-WORD VOCABULARY. AS WE FACE CONTINUED CHALLENGES TO MEET THE DEMANDS OF A HIGH-TECH WORLD, WE MUST DO

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

WHATEVER WE CAN TO PREPARE OUR YOUNGEST CITIZENS TO SUCCEED.

IN 2024, OUR STUFF THE BACKPACK PROGRAM GAVE OVER 468 BACKPACKS FILLED WITH AGE, GRADE, AND SCHOOL-DISTRICT-APPROPRIATE SUPPLIES TO CHILDREN ALL OVER BROWN COUNTY. THESE BACKPACKS WERE MADE AVAILABLE TO CHILDREN FROM FAMILIES IN NEED TO HELP ENSURE THAT THE CHILDREN CAN GET OFF TO A GOOD START IN SCHOOL. THE UNITED WAY PARTNERED WITH ALLIANCE BANK TO RECEIVE BACKPACKS AND SCHOOL SUPPLIES. IN ADDITION, OVER 30 BUSINESSES, ORGANIZATIONS, AND MANY INDIVIDUAL DONORS THROUGHOUT THE COUNTY GAVE THOUSANDS OF DOLLARS WORTH OF SCHOOL SUPPLIES. THIS WAS A FANTASTIC EFFORT, AND WITHOUT THE GENEROSITY OF THE CITIZENS OF BROWN COUNTY, WE WOULD NOT HAVE BEEN ABLE TO PROVIDE SO MANY CHILDREN WITH THE TOOLS NEEDED TO START THE SCHOOL YEAR.

THURSDAY, OCTOBER 24, FRIDAY, OCTOBER 25, AND SATURDAY, OCTOBER 26, WILL BE THE UNITED WAY OF BROWN COUNTY'S 27TH ANNUAL DAY OF CARING. THE DAY OF CARING IS A YEARLY EVENT THAT MAKES A POSITIVE DIFFERENCE THROUGH VOLUNTEERING. OVER 100 VOLUNTEERS WILL SPEND PART OF THE DAY HELPING OTHERS IN OUR COUNTY. IN 2023, 65 PROJECTS WERE COMPLETED IN THE BROWN COUNTY AREA. THIS PROGRAM IS AT THE FOUNDATION OF WHAT WE DO, CONNECTING OUR GREATEST RESOURCE, OUR PEOPLE, TO THOSE WHO NEED A HELPING HAND.

PROJECT LUNCHBOX IS A WEEKEND FOOD PROGRAM FOR KIDS IN K-8TH GRADES IN NEW ULM PUBLIC SCHOOLS. IT IS ALSO PROVIDED TO THE RIVERBEND DISTRICT, NEW ULM CATHOLIC SCHOOLS, AND ST. PAUL'S. THIS IS OUR EIGHTH YEAR PROVIDING THIS MUCH-NEEDED NEW ULM SCHOOL DISTRICT PROGRAM. ORGANIZING THE DRY GOODS, PURCHASING, AND OVERSEEING THE PROCESS OF PACKING AND DISTRIBUTING THE FOOD

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

IS MONUMENTAL. THE FOOD IS PACKAGED AND DELIVERED TO SCHOOLS FOR KIDS WHO QUALIFY FOR FREE OR REDUCED LUNCHES. THE FOOD PACKAGES ARE THEN PLACED IN A CHILD'S BACKPACK ON FRIDAY TO BE TAKEN HOME. WITH A STEADY CORE OF VOLUNTEERS, THESE FOOD PACKAGES INCLUDE TWO MEALS, TWO SNACKS, AND TWO BEVERAGES TO GET EACH CHILD THROUGH THE WEEKEND. AN ARMY OF VOLUNTEERS IS INSTRUMENTAL IN THE EXECUTION OF THIS PROGRAM. HUNGER CAN IMPACT YOUNG CHILDREN, CAUSING ANXIETY, POOR BEHAVIOR, AND IMPAIRMENT TO LEARNING, AND FOOD INSTABILITY IS A REAL PROBLEM IN THE BROWN COUNTY AREA. PROJECT LUNCHBOX PROVIDES THE VITAL NUTRITION THAT STUDENTS NEED FOR SCHOOL SUCCESS.

THERE ARE MANY BARRIERS FOR THE ELDERLY, WORKING POOR, AND YOUNG STUDENTS IN GETTING THEIR TAXES DONE EACH YEAR. TIME, ACCESS OR UNDERSTANDING OF HOW THE TAX SYSTEM WORKS, AND THE LACK OF FUNDS TO PAY SOMEONE TO DO THEIR TAXES ARE JUST A FEW BARRIERS FACING BROWN COUNTY AREA RESIDENTS. WHATEVER THE BARRIER, UNITED WAY OF THE BROWN COUNTY AREA'S FREE TAX PREPARATION PROGRAM IS IN PLACE TO HELP THOSE INDIVIDUALS. EACH YEAR, COMMUNITY MEMBERS VOLUNTEER TO BECOME IRS CERTIFIED TAX PREPARERS AND/OR CLIENT FACILITATORS THROUGH AARP TO HELP LOCAL AREA CITIZENS. THIS PUTS THOUSANDS OF REFUND TAX DOLLARS BACK INTO OUR COMMUNITIES AND INTO THE HANDS OF THOSE WHO NEED IT MOST.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 FORM 990 AND ATTACHMENTS ARE REVIEWED BY THE EXECUTIVE DIRECTOR AND THE EXECUTIVE COMMITTEE AND BROUGHT BEFORE THE BOARD FOR APPROVAL.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

Name of the organization

Employer identification number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

ANNUAL CONFLICT OF INTEREST STATEMENTS ARE REVIEWED BY THE CHAIR, EXECUTIVE DIRECTOR AND GOVERNANCE COMMITTEE WHO MONITOR THOSE INDIVIDUALS WITH CONFLICTS TO ASSURE THERE IS NO PARTICIPATION OR INFLUENCE ON ANY ISSUES ARISING FROM THE CONFLICTS. BOARD AND STAFF ARE ALSO REQUIRED TO DISCLOSE ANY NEW CONFLICTS NOT PREVIOUSLY KNOWN TO EXIST AS THEY ARISE.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL SALARIES OF THE EXECUTIVE DIRECTOR AND OTHER KEY POSITIONS ARE DETERMINED BY THE EXECUTIVE COMMITTEE AND THE PERSONNEL COMMITTEE. AS THESE COMMITTEES INCLUDE MEMBERS FROM THE BUSINESS COMMUNITY, COMPARABLE WAGES ARE TAKEN INTO ACCOUNT ALONG WITH INFORMATION TAKEN FROM OTHER UNITED WAYS AS AVAILABLE. ALL COMPENSATION PACKAGES ARE APPROVED BY THE BOARD.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
SEE PREVIOUS EXPLANATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
ITEMS ARE AVAILABLE UPON REQUEST AT THE ORGANIZATION'S OFFICE.

**Depreciation and Amortization**  
(Including Information on Listed Property)  
Attach to your tax return.

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

**UNITED WAY OF THE BROWN COUNTY AREA**

Identifying number  
**41-6033115**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,602

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,602
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

## Federal Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Other Depreciation:</b>									
13	4 Drawer File	12/23/03	118			118	10 MO S/L	118	0
15	2 Computer 2 Monitors HP122010	12/20/10	1,611			1,611	5 MO S/L	1,611	0
17	Dell Computer	9/01/20	585			585	5 MO S/L	342	117
18	Computer from Nuvera	7/10/22	755			755	5 MO S/L	164	151
19	CRM Lite	4/01/23	4,000			4,000	3 MO S/L	444	1,334
<b>Total Other Depreciation</b>			<u>7,069</u>			<u>7,069</u>		<u>2,679</u>	<u>1,602</u>
<b>Total ACRS and Other Depreciation</b>			<u>7,069</u>			<u>7,069</u>		<u>2,679</u>	<u>1,602</u>
<b>Grand Totals</b>			7,069			7,069		2,679	1,602
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			0			0		0	0
<b>Net Grand Totals</b>			<u>7,069</u>			<u>7,069</u>		<u>2,679</u>	<u>1,602</u>

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## MN Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MN Prior	MN Current	Federal Current	Difference Fed - MN
<b>Other Depreciation:</b>								
13	4 Drawer File	12/23/03	118	118	118	0	0	0
15	2 Computer 2 Monitors HP122010	12/20/10	1,611	1,611	1,611	0	0	0
17	Dell Computer	9/01/20	585	585	342	117	117	0
18	Computer from Nuvera	7/10/22	755	755	164	151	151	0
19	CRM Lite	4/01/23	4,000	4,000	444	1,334	1,334	0
<b>Total Other Depreciation</b>			<u>7,069</u>	<u>7,069</u>	<u>2,679</u>	<u>1,602</u>	<u>1,602</u>	<u>0</u>
<b>Total ACRS and Other Depreciation</b>			<u>7,069</u>	<u>7,069</u>	<u>2,679</u>	<u>1,602</u>	<u>1,602</u>	<u>0</u>
<b>Grand Totals</b>			7,069	7,069	2,679	1,602	1,602	0
<b>Less: Dispositions</b>			0	0	0	0	0	0
<b>Less: Start-up/Org Expense</b>			0	0	0	0	0	0
<b>Net Grand Totals</b>			<u>7,069</u>	<u>7,069</u>	<u>2,679</u>	<u>1,602</u>	<u>1,602</u>	<u>0</u>

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41-6033115

# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
-------------	-------------	--------------	--------------------	------------	------------	---

There are no assets that meet the criteria of this report

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**Future Depreciation Report    FYE: 7/31/25**  
**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Other Depreciation:</b>					
13	4 Drawer File	12/23/03	118	0	0
15	2 Computer 2 Monitors HP122010	12/20/10	1,611	0	0
17	Dell Computer	9/01/20	585	117	0
18	Computer from Nuvera	7/10/22	755	151	0
19	CRM Lite	4/01/23	4,000	1,333	0
	<b>Total Other Depreciation</b>		<u>7,069</u>	<u>1,601</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>7,069</u>	<u>1,601</u>	<u>0</u>
	<b>Grand Totals</b>		<u>7,069</u>	<u>1,601</u>	<u>0</u>

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**MN Future Depreciation Report**      **FYE: 7/31/25**  
**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MN</u>
<b><u>Other Depreciation:</u></b>				
13	4 Drawer File	12/23/03	118	0
15	2 Computer 2 Monitors HP122010	12/20/10	1,611	0
17	Dell Computer	9/01/20	585	117
18	Computer from Nuvera	7/10/22	755	151
19	CRM Lite	4/01/23	4,000	1,333
	<b>Total Other Depreciation</b>		<u>7,069</u>	<u>1,601</u>
	<b>Total ACRS and Other Depreciation</b>		<u>7,069</u>	<u>1,601</u>
	<b>Grand Totals</b>		<u>7,069</u>	<u>1,601</u>

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## Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
INVESTMENT INCOME	\$ 398					
TOTAL	\$ 398		14			

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
DIVIDENDS	\$ 8,576					
TOTAL	\$ 8,576		14			

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL FEES	\$ 1,456	\$ 1,318	\$ 69	\$ 69
TOTAL	\$ 1,456	\$ 1,318	\$ 69	\$ 69

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
BAD DEBT	\$ -6,000	\$	\$ -6,000	\$
TOTAL	\$ -6,000	\$ 0	\$ -6,000	\$ 0

41-6033115

# Federal Statements

## Schedule A, Part II, Line 1(e)

Description	Amount
GOVERNMENT GRANTS CONTRIBUTIONS IN-KIND	\$ 5,912 196,727 5,894
TOTAL	\$ 208,533

## Federal Statements

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
NUVERA	\$ 16,499	\$
MINNESOTA VALLEY TESTING LABS	65,390	30,168
ROGER RYBERG	40,000	4,778
COBORNS/CASHWISE	12,554	
CHRISTENSEN FARMS	46,400	11,178
ISD #88	13,759	
3M	43,221	7,999
DORIS TURBES	7,301	
THOMAS RYAN	5,408	
SOUTHERN MN BEHAVIORAL HEALTH	10,000	
SCHWARTZ FARMS	19,917	
KOOZIE GROUP	5,514	
TOTAL	<u>\$ 285,963</u>	<u>\$ 54,123</u>

# Federal Statements

## Schedule A, Part II, Line 8(e)

Description	Amount
INVESTMENT INCOME	\$ 398
DIVIDENDS	8,576
GAIN ON SALE	
TOTAL	<u>\$ 8,974</u>

## Schedule A, Part II, Line 10(e)

Description	Amount
FUNDRAISING EVENTS	\$ 1,915
TOTAL	<u>\$ 1,915</u>

## Schedule A, Part II, Line 12 - Current year

Description	Amount
AGENCY DESIGNATION FEES	\$
TOTAL	<u>\$ 0</u>

# Minnesota Return Summary

For calendar year 2023, or taxable period beginning 08/01/23 , and ending 07/31/24

41-6033115

## UNITED WAY OF THE BROWN COUNTY AREA

### Income

Federal taxable income  
Additions  
Subtractions  
Income subject to apportionment  
Income apportionment factor  
Minnesota taxable net income  
Net operating loss  
Deductions  
**Taxable income**

\_\_\_\_\_  
=====

### Tax Computation

Regular tax  
Proxy tax  
Credits against tax  
Nongame wildlife fund donation  
**Total tax**

\_\_\_\_\_  
=====

### Payments / Refundable Credits / Penalties

Payments / refundable credits  
Failure to file penalty  
Failure to pay penalty  
Late filing interest  
M15NP penalty  
**Total payments / penalties**

\_\_\_\_\_  
=====

Overpayment credited to next year's estimated tax

\_\_\_\_\_  
=====

Refund

\_\_\_\_\_  
=====

Tax due

\_\_\_\_\_  
=====

### Next Year's Estimates

1st quarter  
2nd quarter  
3rd quarter  
4th quarter  
**Total**

\_\_\_\_\_  
=====

### Miscellaneous Information

Amended return \_\_\_\_\_  
Return / extended due date \_\_\_\_\_

### Charitable Organization

Total revenue  
Total expenses  
Total Assets  
Total liabilities

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Amended return \_\_\_\_\_  
Return / extended due date 02/18/25

Filing fee 25  
Late filing fee  
**Total 25**

\_\_\_\_\_  
=====

## Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning 08/01/23 , and ending 07/31/24

41-6033115

### UNITED WAY OF THE BROWN COUNTY AREA

**Net Asset / Fund Balance at Beginning of Year** 340,686

**Revenue**

Contributions	<u>208,533</u>	
Program service revenue		
Investment income	<u>8,974</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue	<u>1,915</u>	
Direct expenses	<u>2,698</u>	
Net income	<u>-783</u>	
Other income	<u>0</u>	
<b>Total revenue</b>		<u>216,724</u>

**Expenses**

Program services	<u>211,268</u>	
Management and general	<u>71,692</u>	
Fundraising	<u>46,406</u>	
<b>Total expenses</b>		<u>329,366</u>

**Excess / (deficit)** -112,642

**Changes** 22,299

**Net Asset / Fund Balance at End of Year** 250,343

**Reconciliation of Revenue**

Total revenue per financial statements	<u>239,023</u>	
Less:		
Unrealized gains	<u>22,299</u>	
Donated services		
Recoveries		
Other		
Plus:		
Investment expenses		
Other		
<b>Total revenue per return</b>	<u>216,724</u>	

**Reconciliation of Expenses**

Total expenses per financial statements	<u>329,366</u>	
Less:		
Donated services		
Prior year adjustments		
Losses		
Other		
Plus:		
Investment expenses		
Other		
<b>Total expenses per return</b>	<u>329,366</u>	

**Balance Sheet**

	Beginning	Ending	Differences
Assets	<u>493,606</u>	<u>362,813</u>	
Liabilities	<u>152,920</u>	<u>112,470</u>	
Net assets	<u>340,686</u>	<u>250,343</u>	<u>-90,343</u>

**Miscellaneous Information**

Amended return \_\_\_\_\_  
 Return / extended due date 12/16/24  
 Failure to file penalty \_\_\_\_\_

Form 990

## Two Year Comparison Report

2022 &amp; 2023

For calendar year 2023, or tax year beginning 08/01/23, ending 07/31/24

Name

Taxpayer Identification Number

UNITED WAY OF THE BROWN COUNTY AREA

41-6033115

		2022	2023	Differences
Revenue	1. Contributions, gifts, grants	249,966	202,621	-47,345
	2. Membership dues and assessments			
	3. Government contributions and grants	6,293	5,912	-381
	4. Program service revenue			
	5. Investment income	14,416	8,974	-5,442
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events	6,560	-783	-7,343
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	15,725		-15,725
	12. Total revenue. Add lines 1 through 11	292,960	216,724	-76,236
Expenses	13. Grants and similar amounts paid	149,459	122,072	-27,387
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	67,007	100,586	33,579
	17. Professional fundraising fees			
	18. Other professional fees	44,062	14,999	-29,063
	19. Occupancy, rent, utilities, and maintenance	6,280	6,850	570
	20. Depreciation and Depletion	713	1,601	888
	21. Other expenses	85,685	83,258	-2,427
	22. Total expenses. Add lines 13 through 21	353,206	329,366	-23,840
	23. Excess or (Deficit). Subtract line 22 from line 12	-60,246	-112,642	-52,396
Other Information	24. Total exempt revenue	292,960	216,724	-76,236
	25. Total unrelated revenue			
	26. Total excludable revenue	36,701	8,191	-28,510
	27. Total assets	493,606	362,813	-130,793
	28. Total liabilities	152,920	112,470	-40,450
	29. Retained earnings	340,686	250,343	-90,343
	30. Number of voting members of governing body	18	18	
	31. Number of independent voting members of governing body	18	18	
	32. Number of employees	5	3	
	33. Number of volunteers	200	175	

Name

UNITED WAY OF THE BROWN COUNTY AREA

Employer Identification Number  
41-6033115

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	389,635	415,303	352,679	256,259	208,533	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income	11,529	41,297	9,655	14,416	8,974	
Fundraising revenue (income/loss)	8,338	17,143	11,810	6,560	-783	
Gaming revenue (income/loss)						
Other revenue			19,054	15,725		
<b>Total revenue</b>	<b>409,502</b>	<b>473,743</b>	<b>393,198</b>	<b>292,960</b>	<b>216,724</b>	
Grants and similar amounts paid	262,438	179,257	143,919	149,459	122,072	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	85,984	80,039	70,707	67,007	100,586	
Professional fees	6,045	5,675	7,750	44,062	14,999	
Occupancy costs	5,820	6,775	5,570	6,280	6,850	
Depreciation and depletion	297	404	253	713	1,601	
Other expenses	104,110	78,141	73,825	85,685	83,258	
<b>Total expenses</b>	<b>464,694</b>	<b>350,291</b>	<b>302,024</b>	<b>353,206</b>	<b>329,366</b>	
<b>Excess or (Deficit)</b>	<b>-55,192</b>	<b>123,452</b>	<b>91,174</b>	<b>-60,246</b>	<b>-112,642</b>	
Total exempt revenue	409,502	473,743	393,198	292,960	216,724	
Total unrelated revenue						
Total excludable revenue	19,867	58,440	40,519	36,701	8,191	
Total Assets	410,468	514,753	637,625	493,606	362,813	
Total Liabilities	192,148	172,981	233,854	152,920	112,470	
Net Fund Balances	218,320	341,772	403,771	340,686	250,343	