

UNITED WAY OF MOWER COUNTY, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED MARCH 31, 2021



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**UNITED WAY OF MOWER COUNTY, INC.
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YEAR ENDED MARCH 31, 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
United Way of Mower County, Inc.
Austin, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of United Way of Mower County, Inc. (a nonprofit organization), which comprise the statement of financial position as of March 31, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Board of Directors
United Way of Mower County, Inc.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Mower County, Inc. as of March 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We previously audited the United Way of Mower County, Inc. 2020 financial statements, and our report dated September 17, 2020 expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of allocations to agencies, schedule of custodial account allocations, and schedule of allocations to non-Mower county United Way agencies are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

Austin, Minnesota
October 7, 2021

UNITED WAY OF MOWER COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

ASSETS	2021	2020
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 707,825	\$ 408,810
Investments	-	251,402
Accrued Interest	-	1,106
Pledges Receivable, Net	938,737	1,084,789
Prepaid Expenses and Other Assets	7,019	2,831
Total Current Assets	1,653,581	1,748,938
PROPERTY AND EQUIPMENT		
Furniture and Equipment	27,285	27,285
Less: Accumulated Depreciation	(27,285)	(26,437)
Total Property and Equipment	-	848
Total Assets	\$ 1,653,581	\$ 1,749,786
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 11,074	\$ 16,591
Accrued Expenses	12,915	12,025
Allocations Payable	809,225	910,362
Donor Designations Payable	4,944	14,824
Total Current Liabilities	838,158	953,802
NET ASSETS		
Without Donor Restrictions:		
Undesignated	506,546	537,226
Designated - Board Discretionary Fund	10,000	8,465
Total Without Donor Restrictions	516,546	545,691
With Donor Restrictions	298,877	250,293
Total Net Assets	815,423	795,984
Total Liabilities and Net Assets	\$ 1,653,581	\$ 1,749,786

See accompanying Notes to Financial Statements.

UNITED WAY OF MOWER COUNTY, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021 Total</u>	<u>2020 Totals</u>
REVENUE, SUPPORT, AND GAINS				
Annual Campaign	\$ 1,076,917	\$ -	\$ 1,076,917	\$ 1,273,096
Less: Donor Designations	(4,994)	-	(4,994)	(14,824)
Less: Estimated Uncollectible Pledges	<u>(60,000)</u>	<u>-</u>	<u>(60,000)</u>	<u>(39,175)</u>
Net Campaign Contributions	1,011,923	-	1,011,923	1,219,097
Grant Income	-	-	-	1,500
Other Contributions	2,532	193,934	196,466	179,063
Special Events	-	30,938	30,938	38,714
Net Investment Income	1,828	-	1,828	10,671
Other Income	674	-	674	334
Net Assets Released from Restrictions	<u>176,288</u>	<u>(176,288)</u>	<u>-</u>	<u>-</u>
Total Revenue, Support, and Gains	1,193,245	48,584	1,241,829	1,449,379
EXPENSES AND LOSSES				
Program Services Expense	1,108,986	-	1,108,986	1,220,353
Supporting Services Expense:				
Management and General	78,387	-	78,387	76,950
Fundraising	<u>35,017</u>	<u>-</u>	<u>35,017</u>	<u>38,596</u>
Total Supporting Services Expenses	<u>113,404</u>	<u>-</u>	<u>113,404</u>	<u>115,546</u>
Total Expenses	<u>1,222,390</u>	<u>-</u>	<u>1,222,390</u>	<u>1,335,899</u>
CHANGE IN NET ASSETS	(29,145)	48,584	19,439	113,480
Net Assets - Beginning of Year	<u>545,691</u>	<u>250,293</u>	<u>795,984</u>	<u>682,504</u>
NET ASSETS - END OF YEAR	<u>\$ 516,546</u>	<u>\$ 298,877</u>	<u>\$ 815,423</u>	<u>\$ 795,984</u>

See accompanying Notes to Financial Statements.

UNITED WAY OF MOWER COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

	Program Services	Management and General	Fundraising	Totals	
				2021	2020
Impact Grants and Awards	\$ 787,263	\$ -	\$ -	\$ 787,263	\$ 920,186
Less: Donor Designations	(4,994)	-	-	(4,994)	(14,824)
Impact Grants and Awards, Net	<u>782,269</u>	<u>-</u>	<u>-</u>	<u>782,269</u>	<u>905,362</u>
Salaries and Wages	96,248	51,332	12,833	160,413	152,602
Payroll Taxes	7,267	3,876	969	12,112	11,563
Total	<u>103,515</u>	<u>55,208</u>	<u>13,802</u>	<u>172,525</u>	<u>164,165</u>
Program Expense	189,085	-	-	189,085	184,254
Advertising	-	3,143	-	3,143	2,310
Campaign	-	-	9,189	9,189	5,257
Conferences and Meetings	1,484	1,113	1,113	3,710	6,220
Depreciation	340	254	254	848	1,216
Dues and Subscriptions	19,681	-	1,076	20,757	15,760
Equipment and Maintenance	228	171	171	570	1,124
Insurance	988	741	741	2,470	2,553
Miscellaneous	1,257	943	943	3,143	3,739
Occupancy	6,240	4,680	4,680	15,600	15,600
Postage	-	274	-	274	913
Professional fees	-	8,936	-	8,936	8,880
Special Events	-	-	124	124	6,169
Supplies	185	139	139	463	1,017
Telephone and Technology	3,714	2,785	2,785	9,284	11,360
Total	<u>\$ 1,108,986</u>	<u>\$ 78,387</u>	<u>\$ 35,017</u>	<u>\$ 1,222,390</u>	<u>\$ 1,335,899</u>

See accompanying Notes to Financial Statements.

UNITED WAY OF MOWER COUNTY, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 19,439	\$ 113,480
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation	848	1,216
Uncollected Pledges Adjustment	60,000	39,175
Realized and Unrealized (Gain) Loss on Investments	408	(693)
Contributed Investments	(1,412)	
Changes in Operating Assets and Liabilities:		
Accounts Receivable	-	9,297
Accrued Interest	1,106	185
Promises to Give, Net	86,052	(97,900)
Prepaid Expenses and Other Assets	(4,188)	31
Accounts Payable	(5,517)	258
Accrued Expenses	890	591
Allocations Payable	(101,137)	(9,455)
Donor Designations Payable	(9,880)	9,754
Net Cash Provided by Operating Activities	46,609	65,939
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	-	(157,000)
Proceeds from Sales of Investments	252,406	256,000
Net Cash Provided by Investing Activities	252,406	99,000
NET CHANGE IN CASH AND CASH EQUIVALENTS	299,015	164,939
Cash and Cash Equivalents - Beginning of Year	408,810	243,871
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 707,825	\$ 408,810

See accompanying Notes to Financial Statements.

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The United Way of Mower County, Inc. (the Organization) was established in 1958 as a nonprofit corporation. It was established to promote and conduct annually, in Mower County, Minnesota, one united drive or campaign for contributions for charitable and humanitarian purposes and to make distributions of funds received to qualified nonprofit organizations.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Accordingly, such information should be read in conjunction with the audited financial statements for the year ended March 31, 2020, from which the summarized information was derived.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Investments

The Organization records investment purchases at cost, or if donated, at the fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment returns and losses are reported in the statement of activities and changes in net assets and consist of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to level of risk associated with certain investments securities, it is reasonably possible that changes in the fair value of the investments will occur in the near term and that such change could materially affect the amounts reported in the statement of financial position.

Pledges Receivable

Pledges receivable are due within one campaign collection cycle. Pledges are recorded as receivables and allowances are provided for amounts estimated to be uncollectible. The provision for uncollectible pledges is computed based upon historical averages, adjusted by management's estimate of current economic factors applied to the gross campaign.

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

The Organization records property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of 3 years. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities and changes in net assets. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a discretionary fund.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Revenue and Revenue Recognition

Revenue is recognized when earned. The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give — that is, those with a measurable performance or other barrier and a right of return — are not recognized until the conditions on which they depend have been met.

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs

Advertising costs are expensed as incurred and totaled \$3,143 for the year ended March 31, 2021.

Designation Processing and Membership Requirement M Compliance

Designations to other charitable organizations are charged a handling fee to cover the cost of fundraising and administration of these gifts.

The Organization follows costs deduction standards for membership requirement M. issued by United Way Worldwide to ensure uniformity of designation processing across the entire United Way system. This standard requires that designations paid to other charitable organizations are charged no more than the actual cost incurred to process and transfer gifts and that no additional processing fees will be charged against designations received from the United Ways. Handling fees do not exceed the established maximum of a 3-year average of fundraising and management and general cost as a percentage of total revenue taken from the three most recent Internal Revenue Service (IRS) Forms 990.

Functional Allocation of Expenses

The Organization allocates its expenses on a functional basis among program, management and general, and fundraising. Direct personnel costs and other direct expenses that can be identified are allocated directly according to their natural expense classification. Salary, indirect personnel costs and other indirect expenses that are common to several functions are allocated to each functional expense category based on the best estimates of management.

Income Taxes

The Organization is classified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, accordingly, is not subject to federal income taxes. As such, it is subject to federal and state income taxes on net unrelated business income.

The Organization follows the accounting standards for contingencies in evaluating uncertain tax positions and files as a tax-exempt organization. Should that status be challenged in the future, all years since inception could be subject to review by the IRS.

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentration of Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and unsecured receivables. Management believes the Organization's cash balances are maintained with quality financial institutions in order to offset the risk of loss that may occur when balances exceed the Federal Deposit Insurance Corporation limits on each account of \$250,000. The ability to collect pledges resulting from resource recruitment efforts is affected by general economic conditions in Mower County.

Subsequent Events

We have evaluated subsequent events through October 7, 2021, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program-related activities as well as the conduct of services undertaken to support those programs to be general expenditures.

At March 31, 2021, the following financial assets could be readily made available within one year of the statement of financial position date to meet general expenditures:

Financial Assets at Year-End:	
Cash and Cash Equivalents	\$ 707,825
Investments	-
Accrued Interest	-
Promises to Give, Net	<u>938,737</u>
Total Financial Assets at Year-End	1,646,562
Less: Amount Not Available to Meet General Expenditures Within One Year:	
Board Designated Assets	(10,000)
Restricted by Donors for Future Periods	<u>(298,877)</u>
Financial Assets Available to Meet General Expenditures Within One Year	<u><u>\$ 1,337,685</u></u>

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 3 PLEDGES RECEIVABLE

Pledges receivable at March 31, 2021 are summarized as follows:

Hormel Foundation - Community Support	\$ 400,000
Other Pledges Receivable	602,653
Less: Allowance for Uncollectible Pledges	<u>(63,916)</u>
Total	<u><u>\$ 938,737</u></u>

NOTE 4 LEASES

On February 7, 2020, the Organization signed a lease for office space effective April 1, 2020 for a 36-month term ending March 31, 2023. Total rent expense for the year ended March 31, 2021 was \$15,600. Future rent payments are scheduled as follows:

<u>Year Ending March 31,</u>	<u>Operating Leases</u>
2022	\$ 15,600
2023	15,600
Total	<u><u>\$ 31,200</u></u>

NOTE 5 CUSTODIAL ACCOUNT

The Organization is custodian of funds distributed by the Hormel Foundation to specific approved agencies. For the year ended March 31, 2021, the Organization received and disbursed \$485,830 under this agency agreement for the Hormel Foundation. These amounts are not recorded as revenue or as expense on the books of the Organization as the funds are transfers of assets to other nonprofit organizations.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of March 31, 2021.

Subject to Expenditure for Specified Purpose:	
Success by Six	\$ 245,299
WLI	36,158
Disaster Fund	5,227
2-1-1 Program	2,458
Community Connect	992
Technology	930
Born Learning Trail	243
COVID-19 Fund	<u>7,570</u>
Total Net Assets with Donor Restrictions	<u><u>\$ 298,877</u></u>

UNITED WAY OF MOWER COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2021
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2020)

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended March 31, 2021:

Satisfaction of Purpose Restrictions:	
Success by Six	\$ 150,773
WLI	15,150
Community Connect	-
COVID-19 Fund	10,365
Born Learning Trail	-
Total Net Assets Released from Donor Restrictions	<u>\$ 176,288</u>

NOTE 7 RELATED PARTIES

There is a member of the board of directors of the Organization who holds a board of director position of the Hormel Foundation. The Hormel Foundation allocated \$583,000 to the Organization during the year ended March 31, 2021.

**UNITED WAY OF MOWER COUNTY, INC.
SCHEDULE OF ALLOCATIONS TO AGENCIES
YEAR ENDED MARCH 31, 2021
(SEE INDEPENDENT AUDITORS' REPORT)**

Adams Area Ambulance Service	\$ 15,000
Apple Lane Community Child Care Center	12,500
Cedar Branch Developmental Achievement Center	(11,250)
Cedar Valley Services, Inc.	35,000
Children's Dental Health Services	55,000
Comprehensive Human Services	90,000
Crime Victims Resource Center	33,000
Nexus-Gerard Family Academy	30,000
Girl Scouts of Minnesota and Wisconsin River Valleys	30,000
Hormel Historic Home	22,000
Immigrant Law Center of Minnesota	20,000
Life Mower County	29,500
Mower Council for the Handicapped, Inc.	39,000
Mower County Seniors, Inc.	18,000
Parenting Resource Center, Inc.	118,850
Recovery is Happening	10,000
Salvation Army	75,000
Science Fair Mentoring Project, Inc.	(1,706)
Semcac	35,000
ServeMinnesota	7,000
Southern Minnesota Regional Legal Services	15,000
Twin Valley Council Boy Scouts of America	375
Welcome Center, Inc.	70,000
Workforce Development	25,000
YMCA of Austin, Minnesota	10,000
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Total Allocations to be Paid Out in the 2021-2022 Fiscal Year	<u><u>\$ 782,269</u></u>

UNITED WAY OF MOWER COUNTY, INC.
SCHEDULE OF CUSTODIAL ACCOUNT ALLOCATIONS
YEAR ENDED MARCH 31, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

American Red Cross	\$ 15,000
Boy Scouts Minority Outreach	15,000
Children's Dental Health Services	75,000
Comprehensive Human Services	50,000
Girl Scouts of Minnesota and Wisconsin River Valleys	25,000
Gerard Academy	65,000
Hormel Historic Home	11,037
Life Mower County	3,141
Mower Council for the Handicapped, Inc.	12,344
Semcac	42,500
Semcac Senior Meals	109,500
Welcome Center, Inc.	<u>75,000</u>
 Total	 <u><u>\$ 498,522</u></u>

UNITED WAY OF MOWER COUNTY, INC.
SCHEDULE OF ALLOCATIONS TO NON-UNITED WAY OF MOWER COUNTY AGENCIES
YEAR ENDED MARCH 31, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

United Way of Freeborn County	\$ 1,876
United Way of Olmsted County	260
United Way of Steele County	2,340
Austin Area Foundation	<u>468</u>
 Total	 <u><u>\$ 4,944</u></u>