

**UNITED WAY OF MOWER COUNTY, INC.**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED MARCH 31, 2022**



WEALTH ADVISORY | OUTSOURCING  
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**UNITED WAY OF MOWER COUNTY, INC.  
TABLE OF CONTENTS  
YEAR ENDED MARCH 31, 2022**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>4</b>
<b>STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS</b>	<b>5</b>
<b>STATEMENT OF FUNCTIONAL EXPENSES</b>	<b>6</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>7</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>8</b>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>SCHEDULE OF ALLOCATIONS TO AGENCIES</b>	<b>13</b>
<b>SCHEDULE OF CUSTODIAL ACCOUNT ALLOCATIONS</b>	<b>14</b>
<b>SCHEDULE OF ALLOCATIONS TO NON-UNITED WAY OF MOWER     COUNTY AGENCIES</b>	<b>15</b>





## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of United Way of Mower County, Inc. (a nonprofit corporation), which comprise the balance sheets as of March 31, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Mower County, Inc. as of March 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Way of Mower County, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

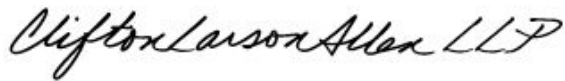
***Report on Summarized Comparative Information***

We previously audited the United Way of Mower County, Inc. 2021 financial statements, and our report dated October 7, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Board of Directors  
United Way of Mower County, Inc.

***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 is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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**CliftonLarsonAllen LLP**

Austin, Minnesota  
August 12, 2022

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**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2022**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)

<b>ASSETS</b>	2022	2021
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 730,505	\$ 707,825
Accounts Receivable	1,797	-
Pledges Receivable, Net	967,984	938,737
Prepaid Expenses and Other Assets	7,008	7,019
Total Current Assets	1,707,294	1,653,581
<b>PROPERTY AND EQUIPMENT</b>		
Furniture and Equipment	27,285	27,285
Less: Accumulated Depreciation	(27,285)	(27,285)
Total Property and Equipment	-	-
Total Assets	\$ 1,707,294	\$ 1,653,581
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 11,878	\$ 11,074
Accrued Expenses	7,459	12,915
Allocations Payable	831,225	809,225
Donor Designations Payable	819	4,944
Total Current Liabilities	851,381	838,158
<b>NET ASSETS</b>		
Without Donor Restrictions:		
Undesignated	546,868	506,546
Designated - Board Discretionary Fund	3,000	10,000
Total Without Donor Restrictions	549,868	516,546
With Donor Restrictions	306,045	298,877
Total Net Assets	855,913	815,423
Total Liabilities and Net Assets	\$ 1,707,294	\$ 1,653,581

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**YEAR ENDED MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Totals
<b>REVENUE, SUPPORT, AND GAINS</b>				
Annual Campaign	\$ 1,153,828	\$ -	\$ 1,153,828	\$ 1,076,917
Less: Donor Designations	(819)	-	(819)	(4,994)
Less: Estimated Uncollectible Pledges	(55,000)	-	(55,000)	(60,000)
Net Campaign Contributions	<u>1,098,009</u>	<u>-</u>	<u>1,098,009</u>	<u>1,011,923</u>
Grant Income	5,000	-	5,000	-
Other Contributions	600	183,000	183,600	196,466
Special Events	-	72,714	72,714	30,938
Net Investment Income	2,028	-	2,028	1,828
Other Income	1,275	-	1,275	674
Net Assets Released from Restrictions	248,546	(248,546)	-	-
Total Revenue, Support, and Gains	<u>1,355,458</u>	<u>7,168</u>	<u>1,362,626</u>	<u>1,241,829</u>
<b>EXPENSES AND LOSSES</b>				
Program Services Expense	1,198,080	-	1,198,080	1,108,986
Supporting Services Expense:				
Management and General	80,722	-	80,722	78,387
Fundraising	43,334	-	43,334	35,017
Total Supporting Services Expenses	<u>124,056</u>	<u>-</u>	<u>124,056</u>	<u>113,404</u>
Total Expenses	<u>1,322,136</u>	<u>-</u>	<u>1,322,136</u>	<u>1,222,390</u>
<b>CHANGE IN NET ASSETS</b>	33,322	7,168	40,490	19,439
Net Assets - Beginning of Year	<u>516,546</u>	<u>298,877</u>	<u>815,423</u>	<u>795,984</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 549,868</u>	<u>\$ 306,045</u>	<u>\$ 855,913</u>	<u>\$ 815,423</u>

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

	Program Services	Management and General	Fundraising	Totals	
				2022	2021
Impact Grants and Awards	\$ 806,174	\$ -	\$ -	\$ 806,174	\$ 787,263
Less: Donor Designations	(819)	-	-	(819)	(4,994)
Impact Grants and Awards, Net	805,355	-	-	805,355	782,269
Salaries and Wages	99,693	53,170	13,292	166,155	160,413
Payroll Taxes	7,528	4,015	1,004	12,547	12,112
Total	107,221	57,185	14,296	178,702	172,525
Program Expense	247,867	-	-	247,867	189,085
Advertising	-	2,521	-	2,521	3,143
Campaign	-	-	7,767	7,767	9,189
Conferences and Meetings	340	255	255	850	3,710
Depreciation	-	-	-	-	848
Dues and Subscriptions	22,843	-	1,224	24,067	20,757
Equipment and Maintenance	302	227	227	756	570
Insurance	1,112	834	834	2,780	2,470
Miscellaneous	1,458	1,094	1,094	3,646	3,143
Occupancy	6,520	4,890	4,890	16,300	15,600
Postage	-	386	-	386	274
Professional fees	-	9,534	-	9,534	8,936
Special Events	-	-	8,951	8,951	124
Supplies	711	533	533	1,777	463
Telephone and Technology	4,351	3,263	3,263	10,877	9,284
Total Functional Expenses	\$ 1,198,080	\$ 80,722	\$ 43,334	\$ 1,322,136	\$ 1,222,390

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 40,490	\$ 19,439
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	-	848
Uncollected Pledges Adjustment	55,000	60,000
Realized and Unrealized (Gain) Loss on Investments	-	408
Contributed Investments	-	(1,412)
Changes in Operating Assets and Liabilities:		
Accounts Receivable	(1,797)	-
Accrued Interest	-	1,106
Promises to Give, Net	(84,247)	86,052
Prepaid Expenses and Other Assets	11	(4,188)
Accounts Payable	804	(5,517)
Accrued Expenses	(5,456)	890
Allocations Payable	22,000	(101,137)
Donor Designations Payable	(4,125)	(9,880)
Net Cash Provided by Operating Activities	22,680	46,609
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sales of Investments	-	252,406
Net Cash Provided by Investing Activities	-	252,406
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	22,680	299,015
Cash and Cash Equivalents - Beginning of Year	707,825	408,810
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 730,505	\$ 707,825

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

**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, 2021, 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.

**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.

**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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

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

**Net Assets (Continued)**

*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.

**Advertising Costs**

Advertising costs are expensed as incurred and totaled \$2,521 for the year ended March 31, 2022.

**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 Organization 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 Organization. Handling fees do not exceed the established maximum of a three-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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)**

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

**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.

**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 August 12, 2022, the date the financial statements were available to be issued.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)

**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, 2022, 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	\$ 730,505
Accounts Receivable	1,797
Promises to Give, Net	<u>967,984</u>
Total Financial Assets at Year-End	1,700,286
Less: Amount Not Available to Meet General Expenditures Within One Year:	
Board Designated Assets	(3,000)
Restricted by Donors for Future Periods	<u>(306,045)</u>
Financial Assets Available to Meet General Expenditures Within One Year	<u><u>\$ 1,391,241</u></u>

**NOTE 3 PLEDGES RECEIVABLE**

Pledges receivable at March 31, 2022 are summarized as follows:

Hormel Foundation - Community Support	\$ 420,000
Other Pledges Receivable	602,984
Less: Allowance for Uncollectible Pledges	<u>(55,000)</u>
Total	<u><u>\$ 967,984</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, 2022 was \$16,300. Future rent payments are scheduled as follows:

<u>Year Ending March 31,</u> 2023	<u>Operating</u> <u>Leases</u> <u>\$ 19,800</u>
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**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2021)

**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, 2022, the Organization received and disbursed \$358,220 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, 2022.

Subject to Expenditure for Specified Purpose:

Success by Six	\$ 244,368
WLI - Backpack Program	44,257
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>\$ 306,045</u></u>

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, 2022:

Satisfaction of Purpose Restrictions:

Success by Six	\$ 183,931
WLI - Backpack Program	<u>64,615</u>
Total Net Assets Released from Donor Restrictions	<u><u>\$ 248,546</u></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 \$603,000 to the Organization during the year ended March 31, 2022.

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**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF ALLOCATIONS TO AGENCIES**  
**YEAR ENDED MARCH 31, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

Adams Area Ambulance Service	\$	15,000
Apple Lane Community Child Care Center		20,375
Cedar Branch Developmental Achievement Center		(1,667)
Cedar Valley Services, Inc.		40,000
Children's Dental Health Services		55,000
Comunidades Latinas Unidas En Servicio		10,000
Comprehensive Human Services		75,000
Crime Victims Resource Center		24,000
Nexus-Gerard Family Healing		40,000
Girl Scouts of Minnesota and Wisconsin River Valleys		35,000
Hormel Historic Home		25,000
Immigrant Law Center of Minnesota		20,000
LIFE Mower County		29,500
Mower Council for the Handicapped, Inc.		39,000
Mower County Seniors, Inc.		32,000
Parenting Resource Center, Inc.		188,852
Recovery is Happening		10,000
Salvation Army		80,000
Science Fair Mentoring Project, Inc.		(1,706)
Semcac		10,000
ServeMinnesota		10,000
Southern Minnesota Regional Legal Services		15,000
Twin Valley Council Boy Scouts of America		5,001
Workforce Development		20,000
YMCA of Austin, Minnesota		10,000
		10,000
Total Allocations to be Paid Out in the 2022-2023 Fiscal Year	\$	805,355

**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF CUSTODIAL ACCOUNT ALLOCATIONS**  
**YEAR ENDED MARCH 31, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

Austin Aspires	\$ 77,667
Children's Dental Health Services	75,000
Girl Scouts of Minnesota and Wisconsin River Valleys	18,719
Hormel Historic Home	12,000
LIFE Mower County	2,289
Mower Council for the Handicapped, Inc.	8,836
Mower County Senior Center	997
Pacelli Catholic Schools, Inc.	47,712
Twin Valley Council Boy Scouts of America	15,000
Welcome Center, Inc.	<u>100,000</u>
 Total	 <u><u>\$ 358,220</u></u>

**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF ALLOCATIONS TO NON-UNITED WAY OF MOWER COUNTY AGENCIES**  
**YEAR ENDED MARCH 31, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

LeRoy Emergency Services	\$	117
United Way of North Central Iowa		234
Austin Area Foundation		<u>468</u>
 Total	 \$	 <u><u>819</u></u>



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