

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED MARCH 31, 2025**



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**UNITED WAY OF MOWER COUNTY, INC.  
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## 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 statement of financial position as of March 31, 2025, 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.

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, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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. 2024 financial statements, and our report dated August 27, 2024, 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, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

***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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Austin, Minnesota  
August 25, 2025

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

	2025	2024
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 321,311	\$ 518,346
Investments	530,000	311,000
Accrued Interest	5,657	5,014
Pledges Receivable, Net	1,108,933	1,050,488
Prepaid Expenses and Other Assets	8,659	8,274
Total Current Assets	1,974,560	1,893,122
<b>PROPERTY AND EQUIPMENT</b>		
Furniture and Equipment	13,321	13,321
Less: Accumulated Depreciation	(11,394)	(9,468)
Total Property and Equipment	1,927	3,853
Total Assets	\$ 1,976,487	\$ 1,896,975
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 8,248	\$ 16,727
Accrued Expenses	15,818	11,967
Allocations Payable	885,444	879,350
Donor Designations Payable	3,043	1,536
Total Current Liabilities	912,553	909,580
<b>NET ASSETS</b>		
Without Donor Restrictions:		
Undesignated	619,706	580,910
Board-Designated	5,852	35,877
Total Without Donor Restrictions	625,558	616,787
With Donor Restrictions	438,376	370,608
Total Net Assets	1,063,934	987,395
Total Liabilities and Net Assets	\$ 1,976,487	\$ 1,896,975

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**YEAR ENDED MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

	Without Donor Restrictions	With Donor Restrictions	2025 Total	2024 Totals
<b>REVENUE, SUPPORT, AND GAINS</b>				
Annual Campaign	\$ 1,233,173	\$ -	\$ 1,233,173	\$ 1,215,191
Less: Donor Designations	(3,043)	-	(3,043)	(1,536)
Less: Estimated Uncollectible Pledges	(50,000)	-	(50,000)	(50,000)
Net Campaign Contributions	<u>1,180,130</u>	<u>-</u>	<u>1,180,130</u>	<u>1,163,655</u>
Other Contributions	131,575	237,903	369,478	412,775
In-Kind Donations	-	21,331	21,331	16,722
Special Events	-	47,760	47,760	40,941
Net Investment Income	22,507	-	22,507	17,455
Other Income	630	-	630	1,349
Net Assets Released from Restrictions	239,226	(239,226)	-	-
Total Revenue, Support, and Gains	<u>1,574,068</u>	<u>67,768</u>	<u>1,641,836</u>	<u>1,652,897</u>
<b>EXPENSES AND LOSSES</b>				
Program Services Expense	1,406,133	-	1,406,133	1,466,806
Supporting Services Expenses:				
Management and General	108,494	-	108,494	111,794
Fundraising	50,670	-	50,670	52,092
Total Supporting Services Expenses	<u>159,164</u>	<u>-</u>	<u>159,164</u>	<u>163,886</u>
Total Expenses	<u>1,565,297</u>	<u>-</u>	<u>1,565,297</u>	<u>1,630,692</u>
<b>CHANGE IN NET ASSETS</b>	8,771	67,768	76,539	22,205
Net Assets - Beginning of Year	<u>616,787</u>	<u>370,608</u>	<u>987,395</u>	<u>965,190</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 625,558</u>	<u>\$ 438,376</u>	<u>\$ 1,063,934</u>	<u>\$ 987,395</u>

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

	Program Services	Management and General	Fundraising	Totals	
				2025	2024
Impact Grants and Awards	\$ 791,354	\$ -	\$ -	\$ 791,354	\$ 880,886
Less: Donor Designations	(3,043)	-	-	(3,043)	(1,536)
Impact Grants and Awards, Net	788,311	-	-	788,311	879,350
Salaries and Wages	123,387	65,806	16,452	205,645	214,378
Payroll Taxes	9,140	4,875	1,219	15,234	15,888
Employee Benefits	11,811	6,299	1,575	19,685	19,022
Total	144,338	76,980	19,246	240,564	249,288
Specific Assistance	434,058	-	-	434,058	399,825
Advertising	-	2,813	-	2,813	2,652
Campaign	-	-	10,849	10,849	9,722
Conferences and Meetings	3,304	2,478	2,478	8,260	13,287
Depreciation	770	578	578	1,926	1,926
Dues and Subscriptions	19,209	-	1,144	20,353	16,444
Equipment and Maintenance	536	402	402	1,340	1,990
Insurance	1,187	890	890	2,967	3,000
Miscellaneous	1,502	1,127	1,127	3,756	4,907
Occupancy	7,920	5,940	5,940	19,800	19,800
Postage	-	489	-	489	317
Professional Fees	-	13,049	-	13,049	11,908
Special Events	-	-	4,268	4,268	4,037
Supplies	334	250	250	834	856
Telephone and Technology	4,664	3,498	3,498	11,660	11,383
Total Functional Expenses	<u>\$ 1,406,133</u>	<u>\$ 108,494</u>	<u>\$ 50,670</u>	<u>\$ 1,565,297</u>	<u>\$ 1,630,692</u>

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 76,539	\$ 22,205
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation	1,926	1,926
Uncollected Pledges Adjustment	50,000	50,000
Changes in Operating Assets and Liabilities:		
Accrued Interest	(643)	(1,574)
Promises to Give, Net	(108,445)	47,657
Prepaid Expenses and Other Assets	(385)	(181)
Accounts Payable	(8,479)	(8,204)
Accrued Expenses	3,851	2,687
Allocations Payable	6,094	(15,000)
Donor Designations Payable	1,507	(860)
Net Cash Provided by Operating Activities	21,965	98,656
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Investments	(530,000)	(413,000)
Proceeds from Sales of Investments	311,000	402,000
Net Cash Used by Investing Activities	(219,000)	(11,000)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(197,035)	87,656
Cash and Cash Equivalents - Beginning of Year	518,346	430,690
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 321,311	\$ 518,346

See accompanying Notes to Financial Statements.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)**

**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, 2024, 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 fair value on the date of donation. Certificates of deposit are recorded at cost, which approximates fair value. Net investment return/(loss) is reported in the statements of activities and consists of interest income.

**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 three 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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)**

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

**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.

**Advertising Costs**

Advertising costs are expensed as incurred and totaled \$2,813 for the year ended March 31, 2025.

**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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)**

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

**Designation Processing and Membership Requirement M Compliance (Continued)**

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.

**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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
**(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)**

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

**Leases**

The Organization determines if an arrangement is a lease at inception. Leases are reported on the statement of financial position as a right-of-use (ROU) asset and lease liability. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

The Organization has a lease for office space that was entered into on April 1, 2023, which terminates on December 31, 2025. This lease has monthly rental payments of \$1,650 per month. The Organization determined the space lease was immaterial and chose to not record as a ROU asset and liability.

The following table summarizes the future commitments for the space lease as of March 31, 2025:

<u>Year Ending March 31,</u>	<u>Amount</u>
2026	<u>\$ 14,850</u>

**Subsequent Events**

We have evaluated subsequent events through August 25, 2025, 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.

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

**NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)**

At March 31, 2025, 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	\$ 321,311
Investments	530,000
Accrued Interest	5,657
Promises to Give, Net	<u>1,108,933</u>
Total Financial Assets at Year-End	1,965,901
Less: Amount Not Available to Meet General Expenditures Within One Year:	
Board Designated Assets	(5,852)
Restricted by Donors for Future Periods	<u>(438,376)</u>
Financial Assets Available to Meet General Expenditures Within One Year	<u><u>\$ 1,521,673</u></u>

**NOTE 3 PLEDGES RECEIVABLE**

Pledges receivable at March 31, 2025 are summarized as follows:

Hormel Foundation - Community Support	\$ 475,000
Hormel Foundation - Success by Six	215,000
Other Pledges Receivable	468,933
Less: Allowance for Uncollectible Pledges	<u>(50,000)</u>
Total	<u><u>\$ 1,108,933</u></u>

**NOTE 4 CUSTODIAL ACCOUNT**

The Organization is custodian of funds distributed by the Hormel Foundation to specific approved agencies. For the year ended March 31, 2025, the Organization received and disbursed \$491,467 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 5 BOARD-DESIGNATED NET ASSETS**

The Organization's board of directors has designated net assets without donor restrictions for the following purposes as of March 31, 2025:

Board Discretionary Fund	\$ 4,526
Volunteerism	<u>1,326</u>
Total Board-Designated Net Assets	<u><u>\$ 5,852</u></u>

**UNITED WAY OF MOWER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2025**  
(WITH COMPARATIVE TOTALS AS OF MARCH 31, 2024)

**NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes or periods as of March 31, 2025.

Subject to Expenditure for Specified Purpose:	
Success by Six	\$ 225,070
Student Support Programs	47,607
Disaster Fund	5,227
2-1-1 Program	2,458
Community Connect	992
Born Learning Trail	243
COVID-19 Fund	7,569
Food Security	149,210
Total Net Assets with Donor Restrictions	<u>\$ 438,376</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, 2025:

Satisfaction of Purpose Restrictions:	
Success by Six	\$ 206,877
Student Support Programs	<u>32,349</u>
Total Net Assets Released from Donor Restrictions	<u>\$ 239,226</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 \$690,000 to the Organization during the year ended March 31, 2025.

**NOTE 8 IN-KIND DONATIONS**

The Organization received donated supplies to be given to participants in various programs and sell at auctions during special events totaling \$21,331 during the year ended March 31, 2025. The donated supplies are measured at fair value which is determined based on the market prices of similar supplies that would have otherwise been purchased.

All donated supplies received by the Organization for the year ended March 31, 2025 were considered with donor restrictions as they were to be used for the student support programs.

**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF ALLOCATIONS TO AGENCIES**  
**YEAR ENDED MARCH 31, 2025**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

Adams Area Ambulance Service	\$ 15,000
Austin Aspires	35,000
Apple Lane Community Child Care Center	10,700
Cedar Valley Services, Inc.	40,000
Children's Dental Health Services	50,000
Comunidades Latinas Unidas En Servicio	25,000
Comprehensive Human Services	90,000
Crime Victims Resource Center	35,000
Nexus-Gerard Family Healing	65,000
Hormel Historic Home	40,000
Immigrant Law Center of Minnesota	15,000
LIFE Mower County	40,000
Mower Council for the Handicapped, Inc.	30,000
Mower County Seniors, Inc.	49,000
Parenting Resource Center, Inc.	(19,389)
Rachel's Hope	15,000
Recovery is Happening	15,000
Salvation Army	100,000
Semcac	50,000
ServeMinnesota	20,000
St. Olaf Wee Learning Center	20,000
Twin Valley Council Boy Scouts of America	5,000
WagonWheel's HUB	8,000
Workforce Development	15,000
YMCA of Austin, Minnesota	<u>20,000</u>
 Total Allocations to be Paid Out in the 2025-2026 Fiscal Year	 <u><u>\$ 788,311</u></u>

**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF CUSTODIAL ACCOUNT ALLOCATIONS**  
**YEAR ENDED MARCH 31, 2025**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

Austin Aspires	\$ 130,000
Channel One	36,601
Children's Dental Health Services	90,408
Comprehensive Human Services Foundation	60,000
Comunidades Latinas Unidas En Servicio	15,000
Hormel Historic Home	49,018
Immigrant Law Center of Minnesota	5,000
LIFE Mower County	11,440
Mower Council for the Handicapped, Inc.	9,000
Pacelli Catholic Schools, Inc.	60,000
Scouting America, Twin Valley Council	15,000
Recovery is Happening	<u>10,000</u>
 Total	 <u><u>\$ 491,467</u></u>

**UNITED WAY OF MOWER COUNTY, INC.**  
**SCHEDULE OF ALLOCATIONS TO NON-UNITED WAY OF MOWER COUNTY AGENCIES**  
**YEAR ENDED MARCH 31, 2025**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

United Way of Freeborn County	\$ 1,783
Austin Area Foundation	1,170
United Way of West Central MN	<u>90</u>
Total	<u><u>\$ 3,043</u></u>



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