

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. UNITED WAY OF SOUTHEAST MINNESOTA	Taxpayer identification number (TIN) 41-0695594
	Number, street, and room or suite no. If a P.O. box, see instructions. 903 WEST CENTER STREET NO 100	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ROCHESTER, MN 55902	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JEROME FERSON**
903 WEST CENTER STREET NO 100 - ROCHESTER, MN 55902

Telephone No. **507-287-2000** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **FEBRUARY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 _____ or
☒ tax year beginning **APR 1**, 20 **24**, and ending **MAR 31**, 20 **25**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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 for instructions and the latest information.

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning APR 1, 2024 and ending MAR 31, 2025

B Check if applicable: ☐ Address change ☒ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization UNITED WAY OF SOUTHEAST MINNESOTA		D Employer identification number 41-0695594
	Doing business as		E Telephone number 507-287-2000
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 3,347,022.
	903 WEST CENTER STREET NO 100		H(a) Is this a group return for subordinates? ☐ Yes ☒ No
	City or town, state or province, country, and ZIP or foreign postal code ROCHESTER, MN 55902		H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
F Name and address of principal officer: JEROME FERSON SAME AS C ABOVE			
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: UWSEMN.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			
L Year of formation: 1925 M State of legal domicile: MN			

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: WE RESPOND TO THE GREATEST NEEDS IN OUR REGION BY INSPIRING PEOPLE TO GET INVOLVED, GIVE, BACK, AND		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	26
	6	Total number of volunteers (estimate if necessary)	6	345
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,563,848.	2,394,640.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	676,699.	678,682.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	51,333.	51,957.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	19,685.	1,199.
	12		3,311,565.	3,126,478.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,408,795.	1,297,129.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	1,527,808.	1,596,108.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	480,394.	
	17		666,998.	584,766.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,603,601.	3,478,003.	
19	Revenue less expenses. Subtract line 18 from line 12	-292,036.	-351,525.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	4,229,833.	3,918,080.
	22	Net assets or fund balances. Subtract line 21 from line 20	647,585.	659,634.
22		3,582,248.	3,258,446.	

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.			
Sign Here	Signed by: Jerome Ferson	Date: 2/13/2026	
	Signature of officer	Date	
Paid Preparer Use Only	Preparer's name: KATHERINE LUTZKE, CPA	Preparer's signature: KATHERINE LUTZKE, CP	Date: 02/11/26
	Firm's name: CLIFTONLARSONALLEN LLP	Firm's EIN: 41-0746749	PTIN: P01760889
	Firm's address: 2689 COMMERCE DRIVE NW, SUITE 201 ROCHESTER, MN 55901	Phone no. 507-280-2300	

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

Form 990 (2024)

UNITED WAY OF SOUTHEAST MINNESOTA

41-0695594

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Part III Statement of Program Service Accomplishments

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

☒ X

1 Briefly describe the organization's mission:

UNITED WAY OF SOUTHEAST MINNESOTA IS AN AGENT OF COMMUNITY CHANGE THAT INSPIRES HOPE, CREATES OPPORTUNITY, AND CHAMPIONS PEOPLE IN NEED.

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 \$ 1,006,229. including grants of \$ 1,006,229.) (Revenue \$ 0.)

GRANTS: UNITED WAY OF SOUTHEAST MINNESOTA IS FOCUSED ON THESE BUILDING BLOCKS OF A GOOD QUALITY OF LIFE. WE FIGHT FOR EVERY INDIVIDUAL IN OUR COMMUNITY BY FOCUSING ON: FINANCIAL STABILITY - MOVING INDIVIDUALS AND FAMILIES TOWARD FINANCIAL INDEPENDENCE AND ENSURING BASIC NEEDS ARE MET. EDUCATION - PREPARING CHILDREN AND YOUTH TO SUCCEED IN SCHOOL AND IN THE COMMUNITY. HEALTH - PROMOTING PHYSICAL AND MENTAL WELL BEING. OUR GOAL IS TO CREATE LASTING CHANGE BY ADDRESSING THE UNDERLYING CAUSES OF SOCIAL PROBLEMS. WE ARE MOBILIZING THE COMMUNITY AND BUILDING COLLABORATIONS THAT PRODUCE RESULTS. TOGETHER, WE ARE CHANGING OLMSTED COUNTY FOR THE BETTER FOR ALL OF US.

4b (Code:) (Expenses \$ 767,848. including grants of \$ 0.) (Revenue \$ 0.)

COMMUNITY IMPACT, ADVOCACY, GRANT MAKING, CAPACITY BUILDING AND RESULT TRACKING: EXPENSES INCURRED BY THE ORGANIZATION TO ASSESS COMMUNITY NEEDS, PROVIDE OUTCOME MEASUREMENT TRAINING TO VARIOUS ENTITIES IN THE COMMUNITY; PROVIDE PROGRAM ASSESSMENT, REVIEW AND SELECTION; ADMINISTER GRANTS; PROVIDE FINANCIAL AND STEWARDSHIP OVERSIGHT OF GRANT RECIPIENTS; PROVIDE CAPACITY BUILDING FOR AGENCIES; ADVOCATE FOR CAUSES; AND PARTICIPATE IN COMMUNITY PARTNERSHIPS TO ADVANCE COMMON GOALS IN THE FOUR FOCUSED AREAS.

4c (Code:) (Expenses \$ 520,919. including grants of \$ 0.) (Revenue \$ 678,682.)

PARTNERSHIPS AND INITIATIVES: (1) RUNNING START FOR SCHOOL MOBILIZES THE COMMUNITY TO COLLECT BACKPACKS AND SCHOOL SUPPLIES THROUGH THE SUMMER MONTHS AND THEN DISTRIBUTES THE DONATED SUPPLIES TO LOCAL SCHOOLS FOR CHILDREN WHO ARE ELIGIBLE FOR FREE OR REDUCED LUNCH. (2) 211 IS A FREE, CONFIDENTIAL, AND MULTILINGUAL HUMAN SERVICE INFORMATION AND REFERRAL RESOURCE AVAILABLE BY PHONE, TEXT, ONLINECHAT, AND ONLINE SELF-SEARCH. INFORMATION IS AVAILABLE 24 HOURS A DAY ON A VARIETY OF TOPICS INCLUDING CHILDCARE, COUNSELING, FOOD, HEALTH SERVICES, HOUSING, LEGAL ASSISTANCE, TRANSPORTATION, VOLUNTEERING, ANDMORE. (3) GET CONNECTED, UNITED WAY'S ONLINE TOOL TO CONNECT VOLUNTEERS TO OPPORTUNITIES AND EVENTS, ALLOWS PEOPLE TO VOLUNTEER WITH LOCAL ORGANIZATIONS THAT FIT THE VOLUNTEER'S SCHEDULE AND INTERESTS. (4)

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

(Expenses \$ 290,900. including grants of \$ 290,900.) (Revenue \$ 0.)

4e Total program service expenses 2,585,896.

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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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	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? <i>If "Yes," complete Schedule C, Part III</i>	5	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? <i>If "Yes," complete Schedule D, Part I</i>	6	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? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 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? <i>If "Yes," complete Schedule D, Part VI</i>	11a 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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e 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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	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? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

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UNITED WAY OF SOUTHEAST MINNESOTA

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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? If "Yes," complete Schedule I, Parts I and III	22	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? If "Yes," complete Schedule J	23	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	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? If "Yes," complete Schedule L, Part I	25b	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? If "Yes," complete Schedule L, Part II	26	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? If "Yes," complete Schedule L, Part III	27	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? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	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? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

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	1a	22
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	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	26
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	Organizations that may receive deductible contributions under section 170(c).		
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	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
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	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
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	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
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	Section 501(c)(7) organizations. 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	Section 501(c)(12) organizations. 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	Section 4947(a)(1) non-exempt charitable trusts. 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	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: 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 the 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	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Form 990 (2024)

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

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

☒

Section A. Governing Body and Management

	1a	1b	Yes	No
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.	16			
b Enter the number of voting members included on line 1a, above, who are independent		16		
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?			2	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?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	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?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	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			9	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
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b 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	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c 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?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

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
JEROME FERSON - 507-287-2000
903 WEST CENTER STREET NO 100, ROCHESTER, MN 55902

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UNITED WAY OF SOUTHEAST MINNESOTA

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

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

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

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEROME PERSON PRESIDENT	38.00			X				160,496.	0.	19,266.
(2) JULIE RUZEK PROGRAM DIRECTOR	38.00				X			109,182.	0.	11,509.
(3) DALE O'GROSKE CHIEF FINANCIAL OFFICER	38.00			X				97,148.	0.	14,244.
(4) ARMIN BUDIMLIC CHAIR	2.00	X		X				0.	0.	0.
(5) CHARLIE PERKINS VICE CHAIR	1.00	X		X				0.	0.	0.
(6) RANDY SCHUBRING 2ND VICE CHAIR	1.00	X		X				0.	0.	0.
(7) LUKE FREUND TREASURER	1.00	X		X				0.	0.	0.
(8) CALLY BUNNE ASSISTANT TREASURER	1.00	X		X				0.	0.	0.
(9) SIDNEY FRYE II DIRECTOR	1.00	X						0.	0.	0.
(10) STEPHANIE HEDRICK DIRECTOR	1.00	X						0.	0.	0.
(11) ALEX ALEXANDER DIRECTOR	1.00	X						0.	0.	0.
(12) SHRUTHI NAIK DIRECTOR	1.00	X						0.	0.	0.
(13) KERI OLSON DIRECTOR	1.00	X						0.	0.	0.
(14) JEFFREY STILWELL DIRECTOR	1.00	X						0.	0.	0.
(15) LILLYAM ARROYAVE-GOMEZ DIRECTOR	1.00	X						0.	0.	0.
(16) SARA-LOUISE HENRY DIRECTOR	1.00	X						0.	0.	0.
(17) LISA QUEDNOW DIRECTOR	1.00	X						0.	0.	0.

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UNITED WAY OF SOUTHEAST MINNESOTA

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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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	121,059.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	23,000.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,250,581.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 35,439.					
	h Total. Add lines 1a-1f							2,394,640.
Program Service Revenue	2 a PROGRAM SERVICES	Business Code	624100	678,682.	678,682.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			678,682.				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			51,957.			51,957.
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
6 a Gross rents		6a	(i) Real (ii) Personal					
b Less: rental expenses ...		6b						
c Rental income or (loss)		6c						
d Net rental income or (loss)			2,686.					2,686.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other					
b Less: cost or other basis and sales expenses		7b						
c Gain or (loss)		7c						
d Net gain or (loss)								
8 a Gross income from fundraising events (not including \$ 121,059. of contributions reported on line 1c). See Part IV, line 18		8a		5,247.				
b Less: direct expenses		8b		50,991.				
c Net income or (loss) from fundraising events			-45,744.	-45,744.				
9 a Gross income from gaming activities. See Part IV, line 19		9a						
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a 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								
Miscellaneous Revenue	11 a UNCOLLECTED PLEDGES	Business Code	624100	39,668.			39,668.	
	b COST RECOVERY FEES		900099	4,589.			4,589.	
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			44,257.				
	12 Total revenue. See instructions			3,126,478.	678,682.	0.	53,156.	

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UNITED WAY OF SOUTHEAST MINNESOTA

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Part IX Statement of Functional Expenses

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

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

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	1,297,129.	1,297,129.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	400,168.	143,616.	220,399.	36,153.
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	894,443.	621,410.	18,896.	254,137.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	43,898.	31,700.	6,460.	5,738.
9 Other employee benefits	161,941.	93,360.	16,846.	51,735.
10 Payroll taxes	95,658.	57,890.	16,251.	21,517.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,633.		2,633.	
c Accounting	56,658.		56,658.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	9,356.		9,356.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	37,931.	2,633.	14,167.	21,131.
12 Advertising and promotion	56,487.	33,181.	383.	22,923.
13 Office expenses	21,479.	8,629.	4,878.	7,972.
14 Information technology	75,180.	25,608.	20,044.	29,528.
15 Royalties				
16 Occupancy	37,390.	25,497.	5,011.	6,882.
17 Travel	2,687.	1,858.	829.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	21,197.	16,957.	1,246.	2,994.
20 Interest				
21 Payments to affiliates	36,361.	23,003.	5,424.	7,934.
22 Depreciation, depletion, and amortization				
23 Insurance	14,055.	2,756.	10,325.	974.
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 PROGRAM EXPENSES	190,460.	190,460.		
b MISCELLANEOUS	22,892.	10,209.	1,907.	10,776.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,478,003.	2,585,896.	411,713.	480,394.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	182.	1	182.
	2 Savings and temporary cash investments	704,818.	2	840,022.
	3 Pledges and grants receivable, net	1,408,364.	3	1,229,131.
	4 Accounts receivable, net	6,372.	4	138,304.
	5 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	
	6 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	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	32,070.	9	47,449.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,034,210.		
	b Less: accumulated depreciation	10b 1,572,826.	10c	461,384.
	11 Investments - publicly traded securities	1,572,579.	11	1,201,608.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,229,833.	16	3,918,080.	
Liabilities	17 Accounts payable and accrued expenses	68,903.	17	96,548.
	18 Grants payable	249,984.	18	218,552.
	19 Deferred revenue	917.	19	35,195.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	327,781.	25	309,339.
	26 Total liabilities. Add lines 17 through 25	647,585.	26	659,634.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,660,216.	27	1,684,404.
	28 Net assets with donor restrictions	1,922,032.	28	1,574,042.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,582,248.	32	3,258,446.
	33 Total liabilities and net assets/fund balances	4,229,833.	33	3,918,080.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,126,478.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,478,003.
3	Revenue less expenses. Subtract line 2 from line 1	3	-351,525.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,582,248.
5	Net unrealized gains (losses) on investments	5	27,723.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,258,446.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b 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		

Form 990 (2024)

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 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

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

a

☐

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

b

☐

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

c

☐

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

d

☐

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

e

☐

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

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s).
- | (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |
- LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

432021 01-14-25

Schedule A (Form 990) 2024

Schedule A (Form 990) 2024

UNITED WAY OF SOUTHEAST MINNESOTA

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3669470.	3182159.	2733410.	2563848.	2394640.	14543527.
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 Total. Add lines 1 through 3	3669470.	3182159.	2733410.	2563848.	2394640.	14543527.
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)						1541949.
6 Public support. Subtract line 5 from line 4.						13001578.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	3669470.	3182159.	2733410.	2563848.	2394640.	14543527.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	237,507.	230,191.	239,456.	228,944.	224,196.	1160294.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			20,332.	6,333.		26,665.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						15730486.
12 Gross receipts from related activities, etc. (see instructions)					12	2,636,037.
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 2024 (line 6, column (f), divided by line 11, column (f))	14	82.65 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	84.09 %
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. 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 - 2023. 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		
		☐

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (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

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c 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 Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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 Part VI 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.		
1		
2 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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
1		
2 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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 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 Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a 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 Part VI 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	
2a			
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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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 Part VI.			
3a			
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 Part VI the role played by the organization in this regard.			
3b			

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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	Minimum Asset Amount (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	Distributable Amount. 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	Total annual distributions. 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 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule B
(Form 990)

(Rev. December 2024)
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

Name of the organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 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

☒ 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	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

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		\$ 440,600.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 482,101.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

Name of the organization

UNITED WAY OF SOUTHEAST MINNESOTA

Employer identification number

41-0695594

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

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

Part II

Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education)

☐ Preservation of a historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III

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

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

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

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

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

\$

(ii) Assets included in Form 990, Part X

\$

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

a Revenue included on Form 990, Part VIII, line 1

\$

b Assets included in Form 990, Part X

\$

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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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 _____

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 |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	518,270.	448,804.	535,390.	553,499.	453,702.
b Contributions					
c Net investment earnings, gains, and losses	23,210.	73,708.	-31,112.	11,909.	129,242.
d Grants or scholarships	24,700.		51,180.	25,520.	25,700.
e Other expenditures for facilities and programs					
f Administrative expenses	3,417.	4,242.	4,294.	4,498.	3,745.
g End of year balance	513,363.	518,270.	448,804.	535,390.	553,499.

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

Board designated or quasi-endowment

.0000

%

b

Permanent endowment

100

%

c

Term endowment

.0000

%
- 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) | X | |
| 3a(ii) | | X |
| 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		77,525.		77,525.
b Buildings		1,810,552.	1,426,693.	383,859.
c Leasehold improvements				
d Equipment		146,133.	146,133.	0.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				461,384.

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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (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)	DONOR DESIGNATIONS PAYABLE	309,339.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		309,339.

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	2,867,546.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	27,723.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	50,991.
e	Add lines 2a through 2d	2e	78,714.
3	Subtract line 2e from line 1	3	2,788,832.
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	9,356.
b	Other (Describe in Part XIII.)	4b	328,290.
c	Add lines 4a and 4b	4c	337,646.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,126,478.

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	3,191,348.
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	50,991.
e	Add lines 2a through 2d	2e	50,991.
3	Subtract line 2e from line 1	3	3,140,357.
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	9,356.
b	Other (Describe in Part XIII.)	4b	328,290.
c	Add lines 4a and 4b	4c	337,646.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,478,003.

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 V, LINE 4:

PROCEEDS FROM THE ENDOWMENT FUND HELD AT THE ROCHESTER AREA FOUNDATION
WILL BE USED FOR PROGRAM SERVICES.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. IN ADDITION, THE ORGANIZATION QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION AND HAS BEEN CLASSIFIED AS AN ORGANIZATION OTHER THAN A PRIVATE FOUNDATION UNDER SECTION 509(A). THE ORGANIZATION IS ALSO EXEMPT FROM STATE TAXATION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

DIRECT EXPENSES RELATED TO SPECIAL EVENTS 50,991.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATED PLEDGES 290,900.
RENTAL EXPENSES 37,390.
TOTAL TO SCHEDULE D, PART XI, LINE 4B 328,290.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT EXPENSES RELATED TO SPECIAL EVENTS 50,991.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		CENTENNIAL GALA		NONE	
		(event type)	(event type)	(total number)	
1	Gross receipts	126,306.			126,306.
	2 Less: Contributions	121,059.			121,059.
	3 Gross income (line 1 minus line 2)	5,247.			5,247.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	1,499.			1,499.
	6 Rent/facility costs	6,720.			6,720.
	7 Food and beverages	23,708.			23,708.
	8 Entertainment	10,315.			10,315.
	9 Other direct expenses	8,749.			8,749.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				50,991.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-45,744.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity conducted in:

a

The organization's facility

13a

%

b

An outside facility

13b

%

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c

If "Yes," enter the name and address of the third party:

Name

Address

16

Gaming manager information:

Name

Gaming manager compensation

\$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

17

Mandatory distributions:

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV

Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Schedule C (Form 990)		CHIEF WIFE	
Part IV	Supplemental Information <i>(continued)</i>		

[illegible]

SCHEDULE I
(Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization
UNITED WAY OF SOUTHEAST MINNESOTA
Employer identification number
41-0695594

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? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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
ABILITY BUILDING COMMUNITY 1911 14TH ST NW ROCHESTER, MN 55901	41-0829178	501(C)(3)	11,100.	0.			PROGRAM AWARD AND DESIGNATION
BARBERSHOP & SOCIAL SERVICES 3270 19TH ST, SUITE 208 ROCHESTER, MN 55901	83-1558495	501(C)(3)	90,000.	0.			PROGRAM AWARD
BEAR CREEK SERVICES INC 3108 HWY 52 N ROCHESTER, MN 55901	41-1390671	501(C)(3)	45,999.	0.			PROGRAM AWARD AND DESIGNATION
BIG BROTHERS BIG SISTERS OF SOUTHERN MINNESOTA - 545 DUNNELL DR - OWATONNA, MN 55060	36-3501479	501(C)(3)	8,000.	0.			PROGRAM AWARD
BOY SCOUTS OF AMERICA GAMEHAVEN COUNCIL - 607 E CENTER ST - ROCHESTER, MN 55904	41-0698309	501(C)(3)	9,104.	0.			DESIGNATION
BYRON PUBLIC SCHOOLS ISD 531 630 1ST AVE NW BYRON, MN 55920	41-6002825	GOVERNMENT ENTITY	15,000.	0.			PROGRAM AWARD

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 47.

3 Enter total number of other organizations listed in the line 1 table 0.

Schedule I (Form 990)

UNITED WAY OF SOUTHEAST MINNESOTA

41-0695594

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
CATHOLIC CHARITIES OF SOUTHERN MINNESOTA (THE DIOCESE OF WINONA-ROCHESTER) - 111 MARKET ST SUITE 2, PO BOX 379 - WINONA, MN	41-0721636	501(C)(3)	9,678.	0.			PROGRAM AWARD AND DESIGNATION
CENTER CITY HOUSING CORPORATION 105 1/2 W 1ST ST DULUTH, MN 55802	36-3485584	501(C)(3)	35,000.	0.			PROGRAM AWARD
CHANNEL ONE REGIONAL FOOD BANK 131 35TH ST SE ROCHESTER, MN 55904	41-1379713	501(C)(3)	50,602.	0.			PROGRAM AWARD AND DESIGNATION
CHILDREN'S DENTAL HEALTH SERVICES 903 W CENTER ST SUITE 130 ROCHESTER, MN 55902	20-3677586	501(C)(3)	20,000.	0.			PROGRAM AWARD
COMMUNITY CELEBRATION CHURCH ASSEMBLY OF GOD - 27337 COUNTY HWY 34 - KASSON, MN 55944	41-1928344	501(C)(3)	6,276.	0.			DESIGNATION
COMMUNITY HEALTH SERVICE INC 2310 4TH AVE N MOORHEAD, MN 56560	41-1000060	501(C)(3)	40,003.	0.			PROGRAM AWARD
DODGE COUNTY DARE PROGRAM 721 MAIN STREET NORTH DEPT 45 MANTORVILLE, MN 55955	41-6005790	GOVERNMENT ENTIT	12,000.	0.			PROGRAM AWARD AND DESIGNATION
ELDER NETWORK 1130 1/2 7TH ST NW, SUITE 205 ROCHESTER, MN 55901	41-1704390	501(C)(3)	30,612.	0.			PROGRAM AWARD AND DESIGNATION
FAITH IN ACTION OF DODGE COUNTY PO BOX 246 KASSON, MN 55944	01-0616587	501(C)(3)	6,000.	0.			PROGRAM AWARD

Schedule I (Form 990)

Schedule I (Form 990)

UNITED WAY OF SOUTHEAST MINNESOTA

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
FAMILIES FIRST OF MINNESOTA 126 WOODLAKE DR SE ROCHESTER, MN 55904	41-0987753	501(C)(3)	98,048.	0.			PROGRAM AWARD AND DESIGNATION
FAMILY PROMISE ROCHESTER 913 1ST ST NW ROCHESTER, MN 55901	41-1953191	501(C)(3)	31,038.	0.			PROGRAM AWARD AND DESIGNATION
FAMILY SERVICE ROCHESTER INC 4600 18TH AVE NW ROCHESTER, MN 55901	41-0883453	501(C)(3)	42,200.	0.			PROGRAM AWARD AND DESIGNATION
GOOD NEWS CHILDREN'S CENTER INC 2645 N BROADWAY ROCHESTER, MN 55906	41-2001068	501(C)(3)	35,905.	0.			PROGRAM AWARD AND DESIGNATION
HEALTHY SMILES 63407 130TH AVE CLAREMONT, MN 55924	26-3105129	501(C)(3)	10,000.	0.			PROGRAM AWARD
INTERCULTURAL MUTUAL ASSISTANCE ASSOCIATION (IMAA) - 2500 VALLEYHIGH DR NW - ROCHESTER, MN 55901	41-1497753	501(C)(3)	33,199.	0.			PROGRAM AWARD AND DESIGNATION
LEGAL ASSISTANCE OF OLMSTED COUNTY (LAOC) - 1700 BROADWAY AVE N, SUITE 124 - ROCHESTER, MN 55906	41-0992471	501(C)(3)	50,000.	0.			PROGRAM AWARD
LIFE AND COMMUNITY DEVELOPMENT CORPORATION - 2391 BENJAMIN E MAYS DR SW - ATLANTA, GA 30311	58-1122346	501(C)(3)	8,748.	0.			PROGRAM AWARD
LIFE COMMUNITY DEVELOPMENT CORP 400 13TH AVE SE ROCHESTER, MN 55904	47-2477388	501(C)(3)	26,252.	0.			PROGRAM AWARD

Schedule I (Form 990)

Schedule I (Form 990)

UNITED WAY OF SOUTHEAST MINNESOTA

41-0695594

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
LIFEGATE SERVICES 1300 10TH AVE NE ROCHESTER, MN 55906	47-1965877	501(C)(3)	8,252.	0.			PROGRAM AWARD
NAMI SOUTHEAST MINNESOTA (NATIONAL ALLIANCE ON MENTAL ILLNESS) - 2746 SUPERIOR DR NW, SUITE 110 - ROCHESTER, MN 55901	36-3504277	501(C)(3)	5,087.	0.			PROGRAM AWARD AND DESIGNATION
OLMSTED COUNTY HEALTH, HOUSING, AND HUMAN SERVICES - 2117 CAMPUS DR SE, SUITE 200 - ROCHESTER, MN 55904	41-6005859	GOVERNMENT ENTIT	10,000.	0.			PROGRAM AWARD
PAWS AND CLAWS HUMANE SOCIETY 3224 19TH ST NW ROCHESTER, MN 55901	41-1311160	501(C)(3)	7,569.	0.			DESIGNATION
PROPEL NONPROFITS 1 MAIN ST. SE MINNEAPOLIS, MN 55414	41-1916337	501(C)(3)	21,666.	0.			PROGRAM AWARD
RIDEABILITY PO BOX 646 PINE ISLAND, MN 55963-0646	41-1977446	501(C)(3)	5,481.	0.			PROGRAM AWARD AND DESIGNATION
ROCHESTER AREA FOUNDATION 12 ELTON HILLS DR NW ROCHESTER, MN 55901	41-6017740	501(C)(3)	63,450.	0.			PROGRAM AWARD AND DESIGNATION
ROCHESTER PUBLIC SCHOOLS ISD 535 EDISON ADMINISTRATIVE OFFICE 615 7TH ROCHESTER, MN 55902	41-6002803	GOVERNMENT ENTIT	25,229.	35,439.	BOOK VALUE	SCHOOL SUPPLIES	PROGRAM AWARD AND SCHOOL SUPPLIES
SAMARITAN'S PURSE INTERNATIONAL RELIEF - PO BOX 3000 - BOONE, NC 28607	58-1437002	501(C)(3)	5,100.	0.			DESIGNATION

Schedule I (Form 990)

Schedule I (Form 990)

UNITED WAY OF SOUTHEAST MINNESOTA

41-0695594

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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 non-cash assistance	(h) Purpose of grant or assistance
SEEDS OF WISDOM IN SOUTH SUDAN ST. JOHN THE EVANGELIST CHURCH 11 4 ROCHESTER, MN 55902	45-3820615	501(C)(3)	7,500.	0.			DESIGNATION
SEMCAC INC ADMINISTRATIVE OFFICE 204 S ELM ST PO BOX 549 RUSHFORD, MN 55971	41-0907135	501(C)(3)	7,500.	0.			PROGRAM AWARD AND DESIGNATION
SPORTS MENTORSHIP ACADEMY (SMA) 3270 19TH ST NW, SUITE 208 ROCHESTER, MN 55901	06-1777757	501(C)(3)	80,122.	0.			PROGRAM AWARD AND DESIGNATION
ST PAUL'S LUTHERAN CHURCH & SCHOOL CANNON FALLS MN - 30289 59TH AVENUE WAY - CANNON FALLS, MN 55009	41-1283737	501(C)(3)	7,692.	0.			DESIGNATION
THE SALVATION ARMY NORTHERN DIVISION - SERVING MN & ND - 2445 PRIOR AVE N - ROSEVILLE, MN 55113	41-0698597	501(C)(3)	13,461.	0.			DESIGNATION
THE SALVATION ARMY ROCHESTER MINNESOTA - 20 1ST AVE NE - ROCHESTER, MN 55906	36-2167910	501(C)(3)	41,252.	0.			PROGRAM AWARD
UNIVERSITY OF WISCONSIN-PLATTEVILLE FOUNDATION - ULLSVIK HALL 1 UNIVERSITY PLAZA - PLATTEVILLE, WI 53818	39-6051705	501(C)(3)	8,750.	0.			DESIGNATION
WOMEN'S SHELTER AND SUPPORT CENTER PO BOX 457 ROCHESTER, MN 55903	41-1316614	501(C)(3)	45,770.	0.			PROGRAM AWARD AND DESIGNATION
ZUMBRO RIDGE ESTATES INC 739 55TH ST NE TRLR 4 ROCHESTER, MN 55906	82-1446789	501(C)(3)	6,002.	0.			PROGRAM AWARD

Schedule I (Form 990)

41-0695594

Part II	Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)
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Schedule I (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 noncash assistance

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:

UNITED WAY OF SOUTHEAST MINNESOTA MONITORS NONPROFIT STATUS AND COMPLIANCE WITH THE PATRIOT ACT AND GOING CONCERN OF EACH ORGANIZATION RECEIVING AWARDS. ANNUALLY UNITED WAY STAFF MONITOR THE ACTUAL RESULTS OF ALL FUNDED PROGRAMS AGAINST THE EXPECTED RESULTS ARTICULATED IN THE PROGRAM FUNDING APPLICATION. ADDITIONALLY, STAFF LEARN OF PROGRAM SUCCESSES, ACHIEVEMENTS, AND CHALLENGES DURING EACH REPORTING PERIOD. FACE-TO-FACE CONVERSATIONS ARE HELD TO FOSTER OPEN COMMUNICATION AND DIALOGUE TO STRENGTHEN THE NONPROFIT SECTOR'S ABILITY TO ADVANCE OUR MISSION.

DONOR DESIGNATED GRANTS - UNITED WAY OF SOUTHEAST MINNESOTA MONITORS NONPROFIT STATUS AND COMPLIANCE WITH THE PATRIOT ACT OF EACH ORGANIZATION RECEIVING DONOR DESIGNATED FUNDS. WE DO NOT MONITOR THE AGENCIES' USE OF THESE FUNDS.

UNITED WAY OF SOUTHEAST MINNESOTA AWARDS GRANTS TO BE PAID OUT AS ONE-TIME PAYMENTS, OR EQUAL PAYMENTS OVER APPLICABLE MONTHS. THESE AWARDS ARE ACCRUED AS EXPENSES AND LIABILITIES IN THE PERIOD WHEN THE CONTRACT IS

SIGNED. THIS SCHEDULE REPRESENTS PAYMENTS TO ORGANIZATIONS FOR THE PERIOD COVERED ON THIS TAX RETURN, WHICH MAY HAVE BEEN ACCRUED AS EXPENSE AND LIABILITIES IN A PREVIOUS PERIOD.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table><tr><td>☐ First-class or charter travel</td><td>☐ Housing allowance or residence for personal use</td></tr><tr><td>☐ Travel for companions</td><td>☐ Payments for business use of personal residence</td></tr><tr><td>☐ Tax indemnification and gross-up payments</td><td>☐ Health or social club dues or initiation fees</td></tr><tr><td>☐ Discretionary spending account</td><td>☐ Personal services (such as maid, chauffeur, chef)</td></tr></table>	☐ First-class or charter travel	☐ Housing allowance or residence for personal use	☐ Travel for companions	☐ Payments for business use of personal residence	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
☐ First-class or charter travel	☐ Housing allowance or residence for personal use									
☐ Travel for companions	☐ Payments for business use of personal residence									
☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees									
☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X								
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table><tr><td>☒ Compensation committee</td><td>☐ Written employment contract</td></tr><tr><td>☐ Independent compensation consultant</td><td>☒ Compensation survey or study</td></tr><tr><td>☒ Form 990 of other organizations</td><td>☒ Approval by the board or compensation committee</td></tr></table>	☒ Compensation committee	☐ Written employment contract	☐ Independent compensation consultant	☒ Compensation survey or study	☒ Form 990 of other organizations	☒ Approval by the board or compensation committee				
☒ Compensation committee	☐ Written employment contract									
☐ Independent compensation consultant	☒ Compensation survey or study									
☒ Form 990 of other organizations	☒ Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	X								
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X								
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization?	5a	X								
b Any related organization?	5b	X								
If "Yes" on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?	6a	X								
b Any related organization?	6b	X								
If "Yes" on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X								
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X								
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

Part III Supplemental Information

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

PART I, LINE 3:

COMPENSATION FOR THE PRESIDENT IS REVIEWED ANNUALLY BY THE COMPENSATION COMMITTEE. THE COMPENSATION COMMITTEE REVIEWS CURRENT SALARY AND BENEFITS, CONSIDERS EFFECTIVENESS AND RESULTS OF THE INDIVIDUAL, USES COMPARABILITY DATA FROM UNITED WAY WORLDWIDE HUMAN CAPITAL SURVEY, DELIBERATES, DISCUSSES, AND PRESENTS A RECOMMENDATION TO THE BOARD OF DIRECTORS FOR APPROVAL. THE BOARD OF DIRECTORS DISCUSSES THE RECOMMENDATION, AND EITHER APPROVES, CHANGES, OR REJECTS THE RECOMMENDATION.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public
Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other ...				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (OTHER SUPPLIES)	X	2,510	35,439.	COST
26	Other ()				
27	Other ()				
28	Other ()				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0
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	Yes	No
30a		X
b		
31	X	
32a		X
b		
33		

SCHEDULE O
(Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization UNITED WAY OF SOUTHEAST MINNESOTA	Employer identification number 41-0695594
--	---

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

FORM 990, PAGE 1, BOX L:
ON OCTOBER 29, 1925, A JOINT MEETING OF THE KIWANIS AND ROTARY CLUBS
ALONG WITH THE "BUSINESS MEN OF ROCHESTER" WAS HELD AND THE COMMUNITY
CHEST WAS FORMED. IN JANUARY OF 1963, THE COMMUNITY CHEST BECAME THE
UNITED FUND OF GREATER ROCHESTER. IN 1972 THE UNITED FUND OF GREATER
ROCHESTER BECAME THE UNITED WAY OF OLMSTED COUNTY, INC. IN 2025 THE
ORGANIZATION CHANGED THE NAME TO UNITED WAY OF SOUTHEAST MINNESOTA.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
IMAGINATION LIBRARY PROVIDES CHILDREN LIVING IN OLMSTED COUNTY THE
OPPORTUNITY TO RECEIVE A FREE, AGE-APPROPRIATE BOOK IN THE MAIL EACH
MONTH FROM BIRTH TO THEIR FIFTH BIRTHDAY. EACH BOOK IS SELECTED FOR THE
DEVELOPMENTAL BENEFITS IT BRINGS. (5) THE VITA FREE TAX PREPARATION
INITIATIVE CONNECTS LOW-TO MODERATE-INCOME FAMILIES TO OPPORTUNITIES TO
FILE THEIR TAXES FOR FREE. (6) A COMMUNITY SCHOOL IS BOTH A PLACE AND
SET OF COLLECTIVE PARTNERSHIPS BETWEEN ROCHESTER PUBLIC SCHOOLS, UNITED
WAY OF SOUTHEAST MINNESOTA, THE INDIVIDUAL SCHOOL SITE, AND OTHER
COMMUNITY RESOURCES. UNITED WAY OF SOUTHEAST MINNESOTA SERVES AS A LEAD
PARTNER WITH ROCHESTER PUBLIC SCHOOLS TO FACILITATE THE PARTNERSHIP AND
ORGANIZE COMMUNITY RESOURCES TO SUPPORT STUDENT SUCCESS AT SEVEN SITES.
EACH SITE HAS GOALS ESTABLISHED IN THE AREAS OF ATTENDANCE, BEHAVIOR
AND CURRICULUM IMPROVEMENTS AND UTILIZES RESULTS BASED ACCOUNTABILITY
TO TRACK GROWTH. (7) CRADLE 2CAREER IS A COMMUNITY WIDE INITIATIVE THAT
UTILIZES THE NATIONALLY RECOGNIZED STRIVE TOGETHER MODEL TO IMPLEMENT A
MULTIYEAR, MULTIPHASE PROGRAM TO IMPROVE EDUCATIONAL OUTCOMES IN OUR
COMMUNITY AND ENSURE EVERY CHILD AND YOUNG ADULT SUCCEEDS CRADLE TO
CAREER, THROUGH SHARED PURPOSE, ALIGNMENT AND ACCOUNTABILITY AMONG
COMMUNITY PARTNERS. UNITED WAY OF SOUTHEAST MINNESOTA IS ONE OF SEVERAL
PARTNER ORGANIZATIONS AND SERVES A VARIETY OF ROLES WITHIN THE
COMMUNITY WIDE INITIATIVE, INCLUDING ADMINISTRATIVE SUPPORT, DATA
SUPPORT AND LEADERSHIP.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
DONOR DESIGNATIONS: AS A SERVICE TO OUR DONORS, LOCAL AGENCIES, AND
COMPANIES THAT RUN CAMPAIGNS, WE WILL PROCESS CONTRIBUTIONS DESIGNATED
BY THE DONOR TO A SPECIFIC AGENCY. WE WILL RAISE, COLLECT AND FORWARD
DONOR CONTRIBUTIONS TO THE DONOR'S CHOSEN NONPROFIT ORGANIZATION.
EXPENSES ONLY INCLUDE DESIGNATED DOLLARS TO BE DISTRIBUTED, AND DO NOT
INCLUDE ANY EXPENSES FOR FUNDRAISING OR PROCESSING OF THE DESIGNATED
DONATIONS.
EXPENSES \$ 290,900. INCLUDING GRANTS OF \$ 290,900. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:
THE IRS FORM 990 IS PREPARED BY A THIRD PARTY TAX PREPARER, REVIEWED BY
SENIOR MANAGEMENT, REVIEWED BY THE FINANCE COMMITTEE, APPROVED AND SENT TO
THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE
IRS FORM 990 BEFORE IT IS FILED.

Name of the organization	Employer identification number
UNITED WAY OF SOUTHEAST MINNESOTA	41-0695594

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

MONITORING AND COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY IS ACHIEVED BY CONFLICT OF INTEREST FORMS BEING COMPLETED ANNUALLY BY ALL BOARD, COMMITTEE AND STAFF MEMEBERS. THESE FORMS ARE REVIEWED BY THE PRESIDENT AND GOVERNANCE COMMITTEE, WITH MONITORING MONTHLY. BEFORE EACH MEETING, PARTICIPANTS ARE REQUESTED TO DISCLOSE ANY CONFLICT OF INTEREST BASED ON THE AGENDA, OR AS AGENDA ITEMS ARISE WHERE A PREVIOUS DECLARATION WAS NOT NOTED. THE PRESIDENT AND GOVERNANCE COMMITTEE REVIEW THE MINUTES OF THE MEETINGS FOR COMPLIANCE OF THE POLICY. THE PRESIDENT MONITORS STAFF ACTIVITIES FOR COMPLIANCE.

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

COMPENSATION FOR THE PRESIDENT IS REVIEWED ANNUALLY BY THE COMPENSATION COMMITTEE. THE COMPENSATION COMMITTEE REVIEWS CURRENT SALARY AND BENEFITS, CONSIDERS EFFECTIVENESS AND RESULTS OF THE INDIVIDUAL, USES COMPARABILITY DATA FROM UNITED WAY WORLDWIDE HUMAN CAPITAL SURVEY, DELIBERATES, DISCUSSES, AND PRESENTS A RECOMMENDATION TO THE BOARD OF DIRECTORS FOR APPROVAL. THE BOARD OF DIRECTORS DISCUSSES THE RECOMMENDATION, AND EITHER APPROVES, CHANGES, OR REJECTS THE RECOMMENDATION.

KEY EMPLOYEES' COMPENSATION IS REVIEWED ANNUALLY BY THE PRESIDENT OF THE ORGANIZATION. THE PRESIDENT REVIEWS CURRENT SALARY AND BENEFITS, CONSIDERS EFFECTIVENESS AND RESULTS OF THE INDIVIDUALS, USES COMPARABILITY DATA FROM UNITED WAY WORLDWIDE HUMAN CAPITAL SURVEY, AND IS RESPONSIBLE FOR DETERMINING THE COMPENSATION WITHIN ALLOWED LIMITS SET BY THE BOARD OF DIRECTORS.

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2025.

FORM 990, PART VI, SECTION C, LINE 19:

THE AUDIT OF THE PAST YEAR FINANCIAL STATEMENTS AND THE IRS 990 ARE AVAILABLE ON OUR WEBSITE AT WWW.UWSEMN.ORG. OUR GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY CAN BE OBTAINED UPON REQUEST BY CALLING US AT 507-287-2000.

FORM 990, PART IX, LINE 25:

THE STANDARD FORMULA FOR CALCULATING THE OVERHEAD RATIO AMONG UNITED WAY ORGANIZATIONS IS AS FOLLOWS: IRS 990, PART IX LINE 25, COLUMN C + COLUMN D (DIVIDED BY) FORM 990, PART VIII, LINE 12, COLUMN A (TOTAL REVENUE) THE UNITED WAY OF SOUTHEAST MINNESOTA OVERHEAD RATIO IS: 27%

FORM 990, PART IX, LINE 21:

MEMBERSHIP IN UNITED WAY WORLDWIDE CONSTITUTES AN AFFILIATED RELATIONSHIP UNDER THE IRS DEFINITION OF FEDERATED FUNDRAISING AGENCIES, AND AS SUCH, DUES ARE PAID TO UNITED WAY WORLDWIDE BY UNITED WAY OF SOUTHEAST MINNESOTA AS REPORTED ON LINE 21, PART IX OF FORM 990. THE PAYMENT REPORTED HERE IS A QUOTA SUPPORT PAYMENT TO UNITED WAY WORLDWIDE FOR WHICH UNITED WAY OF SOUTHEAST MINNESOTA RECEIVES: THE RIGHT TO USE THE NATIONAL BRAND IN CHARITABLE ENDEAVORS, NATIONAL ADVOCACY OF ISSUES, MEMBER EDUCATION AND TRAININGS, CENTRALIZED CREATION AND SUPPORT FOR MARKETING OF FUNDRAISING CAMPAIGNS, FOSTERING OF RELATIONSHIPS WITH NATIONAL ORGANIZATIONS THAT SUPPORT MULTIPLE MEMBERS, ESTABLISHMENT AND MONITORING OF COMPLIANCE WITH STANDARDS OF ACCOUNTABILITY BY MEMBERS, ESTABLISHMENT OF POLICIES AND PROCESSES THAT IMPROVE OPERATIONAL EFFICIENCIES AMONG MEMBERS, AND PROMOTION OF THE CONCEPT OF LOCAL COMMUNITY IMPACT ON A NATIONAL SCALE.

FORM 990, PART XII, LINE 2C:

THE AUDIT COMMITTEE, ORGANIZED WITH BOARD OF DIRECTOR MEMBERS IN COMPLIANCE WITH SECTION 301 AND 407 OF SARBANES-OXLEY, MEETS WITH THE AUDITOR BEFORE THE AUDIT TO SIGN AN ENGAGEMENT LETTER, AND TO DISCUSS ANY WORK TO BE DONE BY THE AUDITORS. THE AUDIT COMMITTEE MEMBERS ARE AVAILABLE TO THE AUDITORS DURING THE AUDIT TO DISCUSS ANY SIGNIFICANT FINDINGS. THE AUDIT COMMITTEE MEETS WITH THE AUDITORS TO REVIEW THE MANAGEMENT LETTER AND A DRAFT COPY OF THE AUDIT REPORT IN COMPLIANCE WITH SECTION 204 OF SARBANES-OXLEY. THE AUDIT COMMITTEE MAY REQUEST FORMAT CHANGES TO THE AUDIT OR APPROVE THE AUDIT REPORT TO BE FORWARDED TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS PROVIDES A FINAL APPROVAL OF THE AUDIT REPORT FOR PUBLIC INSPECTION. SELECTION OF AN INDEPENDENT ACCOUNTANT IS PERFORMED BY THE AUDIT COMMITTEE EVERY THREE YEARS. A REQUEST FOR PROPOSAL IS ISSUED BY THE AUDIT COMMITTEE, PROPOSALS ARE REVIEWED AND SCORED BY THE AUDIT COMMITTEE, AND AN AUDIT FIRM IS CHOSEN FOR RECOMMENDATION TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS APPROVES THE AUDIT FIRM. IN THE CASE THAT THE SAME AUDIT FIRM IS SELECTED, THE LEAD AUDIT PARTNER OR COORDINATING PARTNER MUST ROTATE OFF THE AUDIT EVERY FIVE YEARS. THE PROCESS OF CHOOSING AN INDEPENDENT AUDITOR AND OVERSEEING THE AUDIT HAS NOT CHANGED FROM PRIOR YEARS.

Electronic Filing PDF Attachment



Steve Simon

Office of Minnesota Secretary of State

STATE OF MINNESOTA

12/18/2024

Dear United Way of Southeast Minnesota,

Thank you for your business filing with the Office of the Minnesota Secretary of State. Minnesota has a very robust and exciting business community, and our office is grateful to have been able to help you begin your journey.

Now that you have completed your filing, we encourage you to make your next stop Minnesota Department of Employment and Economic Development (DEED). DEED is here to support the start, growth, and expansion of businesses. The agency provides grants, loans, consultation, education, and resources to businesses and support organizations. Learn how they can help your business at joinusmn.com.

Along with your filing and this letter, you will receive three additional items:

- A reminder that business entities in Minnesota need to renew their registration yearly, and for most entity types, that renewal is fast, easy, and free.
- A handout with more information from DEED and joinusmn.com, including contact information for obtaining tax related IDs from the Minnesota Department of Revenue and the IRS.
- A document informing you about new federal beneficial ownership reporting requirements. The handout helps to explain who must report and offers guidance for when and how to report this information to the federal government.

If our office can be of further assistance, please do not hesitate to contact our Business Services helpdesk at business.services@state.mn.us.

Sincerely,

A handwritten signature in black ink that reads "Steve Simon". The signature is fluid and cursive.

Steve Simon

Secretary of State
State of Minnesota



Office of the Minnesota Secretary of State

Assumed Name | Certificate of Assumed Name

Minnesota Statutes, Chapter 333



Read the instructions before completing this form.

Filing Fee: \$50 for expedited service in-person and online filings, \$30 if submitted by mail

Note: An Annual Renewal is required to be filed once every calendar year, beginning in the calendar year following the original filing with the Secretary of State.

The filing of an assumed name does not provide a user with exclusive rights to that name. The filing is required for consumer protection in order to enable consumers to be able to identify the true owner of a business.

Note: Information provided when filing a business entity is public data and may be viewable online. This includes but is not limited to all individual names and addresses.

1. List the exact assumed name under which the business is or will be conducted: (Required)

United Way of Southeast Minnesota

2. Principal Place of Business: (Required)

903 W Center St Suite 100	Rochester	MN	55902
Street Address (A PO Box by itself is not acceptable)	City	State	Zip

3. List the name and complete street address of all persons conducting business under the above Assumed Name, OR if an entity, provide the legal corporate, LLC, or Limited Partnership name and registered office address: (Required)

Note: A PO Box by itself is not acceptable. Attach additional sheet(s) if necessary.

United Way of Olmsted County, Inc	903 W Center St Ste 100	Rochester	MN	55902
Name	Street	City	State	Zip
Name	Street	City	State	Zip
Name	Street	City	State	Zip

4. I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

	12.11.24
Signature (Only one Applicant or an Authorized Agent is required to sign)	Date

Jerome Ferson, President
Print Name and Title

Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices:

uwoc@uwolmsted.org

☒ Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

Office of the Minnesota Secretary of State

Assumed Name | Certificate of Assumed Name

Minnesota Statutes, Chapter 333



List a name and daytime phone number of a person who can be contacted about this form:

Jerome Ferson

507-287-2001

Contact Name

Phone Number

Entities that own, lease, or have any financial interest in agricultural land or land capable of being farmed must register with the MN Dept. of Agriculture's Corporate Farm Program.

Minnesota Business Snapshot

To better serve Minnesotans, the Secretary of State's Office has created the "Minnesota Business Snapshot," a short and simple survey produced with the input of business owners, business organizations, non-profits, and researchers from across the state. These five questions will take less than three minutes to complete, and you may answer any or all of them. There is no penalty if you choose not to provide this information. However, the answers you do provide will create a useful pool of information for potential customers and inform the analysis of our quarterly "Minnesota Economic and Business Condition Reports". We do not independently verify the answers applicants provide. Again, this survey is voluntary and the answers are considered public data. Thank you.

1. (Select up to one) - How many Minnesota - based full time employees (or FTE equivalents) does this entity currently have?

- ☐ 0-5
☐ 6-50
☐ 51-200
☐ 201-500
☐ Over 500

2. (Select all that apply) - Does the owner or a member of the ownership group of this entity self-identify as a member of any of the following communities?

- ☐ Woman
☐ Member of a community of color
☐ Veteran
☐ Member of a disability community
☐ Member of an immigrant community

3. (Select up to one) - Using NAICS codes below, please select the code that best describes this entity. If you believe this entity falls into more than one category, please select the category that generates the majority of the entity's revenue.

- ☐ Agriculture, Forestry, Fishing and Hunting (Code 11)
☐ Mining (Code 21)
☐ Utilities (Code 22)
☐ Construction (Code 23)
☐ Manufacturing (Codes 31-33)
☐ Wholesale Trade (Code 42)
☐ Retail Trade (Codes 44-45)
☐ Transportation and Warehousing (Codes 48-49)
☐ Information (Code 51)
☐ Finance and Insurance (Code 52)
☐ Real Estate Rental and Leasing (Code 53)
☐ Professional, Scientific, and Technical Services (Code 54)
☐ Management of Companies and Enterprises (Code 55)
☐ Administrative and Support and Waste Management and Remediation Services (Code 56)
☐ Educational Services (Code 61)
☐ Health Care and Social Assistance (Code 62)
☐ Arts, Entertainment, and Recreation (Code 71)
☐ Accommodation and Food Services (Code 72)
☐ Other Services (except Public Administration) (Code 81)
☐ Public Administration (Code 92)

Office of the Minnesota Secretary of State

Assumed Name | Certificate of Assumed Name

Minnesota Statutes, Chapter 333



4. (Select up to one) Is this entity a full time or part time endeavor for those primarily responsible for operating this entity?

- ☐ Full time
☐ Part time

5. (Select up to one) - If applicable, what were this entity's gross revenues for the past year?

- ☐ \$0 - \$10,000
☐ \$10,001 - \$50,000
☐ \$50,001 - \$250,000
☐ \$250,001 - \$1M
☐ Over \$1M



Work Item 1522932300033
Original File Number 1522932300033

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
12/18/2024 11:59 PM

A handwritten signature in black ink that reads "Steve Simon". The signature is fluid and cursive, with the first letters of "Steve" and "Simon" being capitalized and prominent.

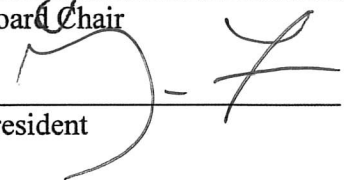
Steve Simon
Secretary of State

**CERTIFICATE OF AMENDMENT OF ARTICLES OF INCORPORATION OF
UNITED WAY OF SOUTHEAST MINNESOTA**

We, the undersigned, Armin Budimlic and Jerome Ferson, respectively the Board Chair and the President of the United Way of Southeast Minnesota, a corporation subject to the provision of Chapter 317A, Minnesota Statutes, known as the Minnesota Nonprofit Corporation Act, do hereby certify that resolutions as herein set forth were adopted by a unanimous vote at a meeting of the members of said corporation, pursuant to Minnesota Statutes 317A.133, notice of such meeting, proposal to amend and nature of such proposal having been given to each member entitled to vote thereon prior to such meeting, held at the City of Rochester, County of Olmsted, as designed in such notice on the 21st day of January 2025, by a unanimous vote of said members present:

“Resolved that the following Articles of Incorporation of United Way of Southeast Minnesota be, and the same hereby are restated and amended to read as follows: See attached.

IN WITNESS WHEREOF, we have subscribed our names this 21st day of January 2025.


Board Chair

President

ARTICLE I NAME

The name of this corporation shall be United Way of Southeast Minnesota. The corporation's registered office is located at 903 West Center St. #100 Rochester, Minnesota 55902.

ARTICLE II PURPOSE

This corporation is organized under Minnesota Statutes Section 317A, exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended. To this end, the corporation shall

- Assess the human care needs of its service area; seek solutions to these human care needs and foster cooperation and promotion among local, state, and national agencies serving the community.
- Develop and maximize as fully as possible resources necessary to meet the human care needs of the community.
- Manage United Way operations effectively, and support the development and capacity of area nonprofits focused on human care needs.
- Receive by gift, grant, device, bequest, or otherwise, and from any private or public sources, personal or real property, and to hold, administer, sell, invest, reinvest, manage, use, disburse and distribute, and apply the income and/or principal of the same in accordance with the directions and intent of the donor or donors of such property, or in the absence of such directions, as the corporation may deem best from time to time, for the promotion of any of all of the foregoing purposes.
- Do any and all things, either alone or in cooperation with other organizations or institutions, and either directly or by contribution to other such organizations or institutions, which it may deem necessary or proper in order to carry into effect any or all of the foregoing objects or purposes.

ARTICLE III LIMITATIONS

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable

compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;

2. No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office; and

3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended.

4. The corporation shall not lend any of its assets to any officer or director of this corporation.

ARTICLE IV DIRECTORS/MEMBERS

The corporation shall have a voting membership as defined in the corporation's bylaws. The management and affairs of the corporation shall be at all times under the direction of a Board of Directors which shall consist of at least three (3) individuals, and whose operations in governing the corporation shall be defined by statute and by the corporation's bylaws. No member or Director shall have any right, title, or interest in or to any property of the corporation.

ARTICLE V DEBT OBLIGATIONS AND PERSONAL LIABILITY

No member, officer or Director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of the members, officers or Directors be subject to the payment of the debts or obligations of this corporation.

ARTICLE VI DISSOLUTION

Upon the time of dissolution of the corporation, assets shall be distributed by the Board of Directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding

section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

THESE RESTATED ARTICLES OF INCORPORATION SUPERSEDE ALL
PREVIOUS ARTICLES AND AMENDMENTS.