

Return of Organization Exempt From Income Tax

2004

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning 2004, and ending 2004, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization: Red Wing, Minnesota Area United Way, Inc.
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 413 West Third Street
 City or town, state or country, and ZIP + 4: Red Wing, MN. 55066

D Employer identification number: 41-6043633

E Telephone number: (651) 388-6309

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

		1a	1b	1c	1d
Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	<u>557,007</u>			
	b Indirect public support		<u>608</u>		
	c Government contributions (grants)				
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)				<u>557,615</u>
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				
	3 Membership dues and assessments				
	4 Interest on savings and temporary cash investments				<u>5,351</u>
	5 Dividends and interest from securities				
	6a Gross rents	<u>6a</u>			
	b Less: rental expenses	<u>6b</u>			
	c Net rental income or (loss) (subtract line 6b from line 6a)				
7 Other investment income (describe ▶ <u>Unrealized Capital Gain</u>)				<u>5,759</u>	
8a Gross amount from sales of assets other than inventory	(A) Securities	<u>8a</u>	(B) Other		
	b Less: cost or other basis and sales expenses	<u>8b</u>			
	c Gain or (loss) (attach schedule)	<u>8c</u>			
d Net gain or (loss) (combine line 8c, columns (A) and (B))					
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ _____ contributions reported on line 1a)	<u>9a</u>	<u>16,986</u>		
	b Less: direct expenses other than fundraising expenses	<u>9b</u>	<u>-0-</u>		
	c Net income or (loss) from special events (subtract line 9b from line 9a)				<u>16,986</u>
10a Gross sales of inventory, less returns and allowances		<u>10a</u>			
	b Less: cost of goods sold	<u>10b</u>			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				
11 Other revenue (from Part VII, line 103)					
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)					<u>585,711</u>
Expenses	13 Program services (from line 44, column (B))				<u>475,010</u>
	14 Management and general (from line 44, column (C))				<u>34,643</u>
	15 Fundraising (from line 44, column (D))				<u>50,263</u>
	16 Payments to affiliates (attach schedule)				<u>4,059</u>
	17 Total expenses (add lines 16 and 44, column (A))				
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)				<u>21,736</u>
	19 Net assets or fund balances at beginning of year (from line 73, column (A))				<u>193,832</u>
	20 Other changes in net assets or fund balances (attach explanation)				<u>-</u>
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)				

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Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) <i>Sch 1 + 4</i>	456,209	456,209		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages	65,082	13,016	22,779	29,287
27	Pension plan contributions	1,950	390	682	878
28	Other employee benefits				
29	Payroll taxes	4,973	995	1,741	2,237
30	Professional fundraising fees	2,950	-	2,950	-
31	Accounting fees				
32	Legal fees				
33	Supplies	1,389	278	486	625
34	Telephone	1,373	275	481	617
35	Postage and shipping	1,431	286	501	644
36	Occupancy	3,600	720	1,260	1,620
37	Equipment rental and maintenance	1,773	355	621	797
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule) <i>Sch 2</i>	2,049	410	717	922
43	Other expenses not covered above (itemize): <i>Insurance</i>	2,366	473	828	1,065
b	<i>Campaign Expenses</i>	9,032	-	-	9,032
c	<i>Memberships + Dues + Other</i>	1,532	306	536	690
d					
e	<i>Other</i>	4,207	1,297	1,061	1,849
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	559,916	475,010	34,643	50,263

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? *Raising + Distribution of Funds for various agencies approved by the Board of Directors.*
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others)
a <i>Program services consist of the collection and distribution of funds to various non-profit agencies approved by the UW Board.</i>	475,010
b	
c	
d	
e Other program services (attach schedule)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	475,010

IV Balance Sheets (See page 25 of the instructions.)

				(A)		(B)
				Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only						
Assets	45 Cash—non-interest-bearing			33,875	45	25,754
	46 Savings and temporary cash investments			102,943	46	128,671
	47a Accounts receivable	47a	415			
	b Less: allowance for doubtful accounts	47b	-0-		47c	415
	48a Pledges receivable	48a	479,170	349,689		
	b Less: allowance for doubtful accounts	48b	68,000		48c	411,170
	49 Grants receivable				49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less: allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			2,316	53	8,535
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV				54	
	55a Investments—land, buildings, and equipment: basis	55a				
	b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments—other (attach schedule)				56		
57a Land, buildings, and equipment: basis	57a	22,776				
b Less: accumulated depreciation (attach schedule)	57b	18,498	6,327	57c	4,278	
58 Other assets (describe <u>Beneficial Interest in Assets held by others</u>)			97,709	58	103,468	
59 Total assets (add lines 45 through 58) (must equal line 74)			592,859	59	682,291	
Liabilities	60 Accounts payable and accrued expenses		22,581	60	24,931	
	61 Grants payable		376,446	61	441,792	
	62 Deferred revenue			62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a Tax-exempt bond liabilities (attach schedule)			64a		
	b Mortgages and other notes payable (attach schedule)			64b		
	65 Other liabilities (describe _____)			65		
66 Total liabilities (add lines 60 through 65)			399,027	66	466,723	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted		103,832	67	125,568	
	68 Temporarily restricted			68		
	69 Permanently restricted		90,000	69	90,000	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70 Capital stock, trust principal, or current funds			70		
	71 Paid-in or capital surplus, or land, building, and equipment fund			71		
	72 Retained earnings, endowment, accumulated income, or other funds			72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)			193,832	73	215,568
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)			592,859	74	682,291

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements ▶	a	585,711
b	Amounts included on line a but not on line 12, Form 990:	b	
	(1) Net unrealized gains on investments \$		
	(2) Donated services and use of facilities \$		
	(3) Recoveries of prior year grants \$		
	(4) Other (specify): \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	585,711
d	Amounts included on line 12, Form 990 but not on line a:	d	
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify): \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	585,711

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	563,975
b	Amounts included on line a but not on line 17, Form 990:	b	
	(1) Donated services and use of facilities \$		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify): \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	563,975
d	Amounts included on line 17, Form 990 but not on line a:	d	
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify): \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	563,975

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Mary Plain Red Wing, MN. 55066	Key Employee Executive Director 40 Hours per Week	37,000	1,110	-0-
Margaret Walsh	Key Employee Campaign Director 30 Hours per Week	28,000	840	-0-
.....
.....
see Schedule ③ for list of Board of Directors	-0-	-0-	-0-
.....
.....
.....
.....
.....

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 28 of the instructions

Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		✓
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?		✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? Not Measured	✓	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members.	85c	N/A
d	Section 162(e) lobbying and political expenditures.	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	-0-
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 _____; section 4912 _____; section 4955 _____		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	✓
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		-0-
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		-0-
90a	List the states with which a copy of this return is filed	90b	MINNESOTA
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	
91	The books are in care of United Way Office Telephone no. (651) 388-6309 Located at 413 W. 3rd St, Red Wing, MN. 55066 ZIP + 4 55066		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	5,351	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	5,759	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			14	16,986	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				28,096	
105 Total (add line 104, columns (B), (D), and (E))					28,096

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1	N/A
2	
3	


IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please  Date 8/12/05

Executive Director

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Red Wing Minnesota Area United Way, Inc.

Employer identification number

41 6043 633

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>NONE</i>				

Total number of other employees paid over \$50,000 ▶

NONE

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>NONE</i>		

Total number of others receiving over \$50,000 for professional services ▶

NONE

III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a	Sale, exchange, or leasing of property?		✓
b	Lending of money or other extension of credit?		✓
c	Furnishing of goods, services, or facilities?		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	✓	✓
e	Transfer of any part of its income or assets?		✓
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)		✓
b	Do you have a section 403(b) annuity plan for your employees?		✓
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		✓
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		✓

IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

- The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)
- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
 - 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
 - 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 - 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 - 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
 - 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
 - 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 12 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
 - 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above
See Schedule Attached of Agencies Supported - Sch (4)	12

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

N/A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	459,924	423,498	569,964	426,197	1,879,583
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,271	5,749	10,492	6,618	28,130
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	17,166				17,166
23 Total of lines 15 through 22	482,361	429,247	580,456	432,815	1,924,879
24 Line 23 minus line 17	482,361	429,247	580,456	432,815	1,924,879
25 Enter 1% of line 23	4,824	4,292	5,805	4,328	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____					26d
22 _____ 26b _____					26e
e Public support (line 26c minus line 26d total)					26f %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2003) -0- (2002) -0- (2001) -0- (2000) -0-					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2003) -0- (2002) -0- (2001) -0- (2000) -0-					
c Add: Amounts from column (e) for lines: 15 1,879,583 16 -0-					27c 1,879,583
17 -0- 20 -0- 21 -0-					27d -0-
d Add: Line 27a total -0- and line 27b total -0-					27e 1,879,583
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f 1,924,879
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 97.65 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 1.46 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Private School Questionnaire (See page 7 of the instructions.)
 (To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

N/A

VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount	N/A				
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Red Wing, Minnesota Area United Way, Inc.
 990 12-31-04 Schedule

Date	Prepared By	Work Paper No
Inc.	Reviewed By	

	1	2	3	4
1	990 Page 1, Line 9a:			
2				
3	Raffle		16078	
4	Chili Cookoff		<u>908</u>	
5				
6	TOTAL		<u>16986</u>	
7				
8				
9				
10	990 Page 2, Line 22:			
11	Grants & Allocations:			
12	Board Approved Payments To			
13	non Profit Agencies approved			
14	by the UW Board			
15			<u>456209</u>	
16				
17				
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40				

Red Wing Area United Way

Tax Asset Detail

1/1/04 - 12/31/04

F-1

Q34
8-5-05

Schedule (2) F-1

Asset	Property Description	Date In Service	Cost	Sec 179 Exp		Salvage Value	Prior Deprec	Current Deprec	End Deprec	Net Book Value	Method	Period
				Current=c	Value							
Group: Office Equipment												
1	File Cabinet & Desk	06/01/70	200.00	0.00	0.00	0.00	200.00	0.00	200.00	0.00	S/L	10
3	Two long tables	09/05/74	130.00	0.00	0.00	0.00	130.00	0.00	130.00	0.00	S/L	10
4	Six folding chairs	09/05/74	60.00	0.00	0.00	0.00	60.00	0.00	60.00	0.00	S/L	10
9	Paper cutter	06/30/83	30.00	0.00	0.00	0.00	30.00	0.00	30.00	0.00	S/L	10
14	Vinyl mat under desk	08/15/84	53.00	0.00	0.00	0.00	53.00	0.00	53.00	0.00	S/L	10
17	HP Laser III P Printer	06/23/92	1,098.00	0.00	0.00	0.00	1,098.00	0.00	1,098.00	0.00	S/L	7
19	Micro Soft Works	06/23/92	119.00	0.00	0.00	0.00	119.00	0.00	119.00	0.00	S/L	10
20	ML-321 Printer	06/23/92	594.00	0.00	0.00	0.00	594.00	0.00	594.00	0.00	S/L	7
21	IBM EduQuest 45 sys w/printer (donated)	07/18/96	2,400.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00	S/L	7
22	Lotus Software (donated)	08/01/96	795.00	0.00	0.00	0.00	795.00	0.00	795.00	0.00	S/L	7
23	Gateway Computer	05/20/98	2,320.00	0.00	0.00	0.00	2,320.00	0.00	2,320.00	0.00	S/L	5
24	United Way software	07/31/98	4,515.00	0.00	0.00	0.00	4,515.00	0.00	4,515.00	0.00	S/L	5
25	Ricoh FT 5540 copier (received grant)	10/30/99	875.00	0.00	0.00	0.00	729.00	146.00	875.00	0.00	S/L	5
26	Lateral file (donated)	12/17/99	250.00	0.00	0.00	0.00	145.50	36.00	181.50	68.50	S/L	7
27	Panifax UF-550 fax machine (donated)	10/17/01	250.00	0.00	0.00	0.00	110.41	50.00	160.41	89.59	S/L	5
28	Dell Computer	03/20/02	1,566.95	0.00	0.00	0.00	558.25	313.00	871.25	695.70	S/L	5
29	Dell Computer	03/20/02	1,179.96	0.00	0.00	0.00	420.92	236.00	656.92	523.04	S/L	5
30	IKON Printer/Copier	04/25/02	6,340.00	0.00	0.00	0.00	2,171.23	1,268.00	3,439.23	2,900.77	S/L	5
Office Equipment Total			22,775.91	0.00	0.00	0.00	16,449.31	2,049.00	18,498.31	4,277.60		
Grand Total			22,775.91	0.00	0.00	0.00	16,449.31	2,049.00	18,498.31	4,277.60		

F

Schedule (2) F-1

2004 BOARD OF DIRECTORS

TERM EXP. 1/2005

Michael Murphy (2)
Xcel Energy - IBEW Local 949
(W) 388-1121 x4253
(H) 388-8550
michael.murphy@nmcco.com

Tascha Kinney (2)
SE Tech College
(W) 385-6330
(H) 388-1238
tkinney@southeastmn.edu

Kay Kuhlmann (2)
PRESIDENT
City of Red Wing
(W) 385-3612
(H) 385-8836
kay.kuhlman@ci.red-wing.mn.us

Joyce Chitty
SECRETARY
(H) 388-1365
jchitty@charter.net

Christy Rikli
Express Personnel
(W) 388-6331
(H) 267-0103
chrsty.rikli@expresspersonnel.com

Kelly Hassemer
YMCA
(W) 388-4724
(H) 385-0633
khassemer@redwingymca.org

Karen Main *
Goodhue County Public Health
(W) 385-6100
(H) 388-2963
karen.main@co.goodhue.mn.us

TERM EXP. 1/2006

Brett Elford (2)
TREASURER
White Rock Bank
(W) 267-3340
(H) 388-7310
brette@whiterockbank.com

Dan Smith (2)
UPS
(W) 267-0512
(H) 388-9109
dpsmith@ndrf.org

Stephanie Fox (2)
Treasure Island Resort and Casino
(W) 385-2722
(H) 715-381-5460
stephanie.fox@ticasino.com

Pierre Menard
PAST PRESIDENT
Wells Fargo Bank
(W) 385-2333
(H) 385-8042
pierre.menard@wellsfargo.com

Cynthia Redman
Community Volunteer
(H) 267-0266
cjredman67@hotmail.com

Brian Scott
First Lutheran Church
(W) 388-9311
(H) 388-4329
pastorbrian@firstlutheranrw.org

Scott Wordelman
Fairview Red Wing Health System
(W) 267-5000
(H) 385-9398
swordel1@fairview.org

Rich Bodensteiner *
Hearth and Home Technologies
(W) 651-345-5631
(H) 388-9412
bodensteiner@hearthnhome.com

TERM EXP. 1/2007

Tris Danielson (2)
Red Wing Chamber
(W) 388-4719
(H) 651-923-5020
tris@redwingchamber.com

Jay Tauer (2)
Red Wing Shoe Co.
(W) 385-6612
(H) 651-322-2224
jaytaue@redwingshoe.com

Neela Mollgaard (2)
VICE PRESIDENT
Community Volunteer
(H) 388-9560
mollgard@redwing.net

Jerry Plein
City of Red Wing
(W) 385-3674
(H) 388-2026
jerry.plein@ci.red-wing.mn.us

Diane Hallstrom
Hallstrom
(W) 388-7178
(H) 388-5744
diahall@redwing.net

Pam Horlitz
Fairview
(W) 385-3302
(H) 388-7665
phorlit1@fairview.org

Paul Kramp *
Associated Bank
(W) 385-3100
(H) 267-0365
Paul.kramp@associatedbank.com

3 Board Members

- (2) Second 3 yr. term
- * Filled vacancy
- (W) Office phone number
- (H) Home phone number
- (F) Fax phone number

EXECUTIVE DIRECTOR

Mary Plein
(W) 388-6309
(H) 388-7771
(F) 385-8104
rwauw@redwing.net

CAMPAIGN DIRECTOR

Meg Walch
(W) 388-6309
(H) 385-0085
(F) 385-8104
meg.walch@unitedway.org

AGENCY ALLOCATIONS 2004

	Allocation	31-Mar	30-Jun	30-Sep	31-Dec
STRENGTHENING FAMILIES					
Catholic Charities - Goodhue Co.	13,000	3,250.00	3,250.00	3,250.00	3,250.00
Connections Family Retreat	1,000	1,000.00	x	x	x
Goodhue County Historical Society Diversity	1,000	1,000.00	x	x	x
Hunger Prevention Council of Pierce County	4,000	4,000.00	x	x	x
Lake City Food Shelf	700	700.00	x	x	x
LSS - ABC Crisis Nursery	10,500	2,625.00	2,625.00	2,625.00	2,625.00
Red Wing Area Coalition for Transitional Housing	50,000	12,500.00	12,500.00	12,500.00	12,500.00
Red Wing PFLAG-Diversity Festival	1,500	1,500.00	x	x	x
Rideability	1,000	1,000.00	x	x	x
Salvation Army	4,500	4,500.00	x	x	x
Three Rivers Community Action-Economic Brdg	12,000	3,000.00	3,000.00	3,000.00	3,000.00
Three Rivers Community Action-Transitional Hous	2,000	2,000.00	x	x	x
NURTURING YOUTH & CHILDREN					
Angels Unlimited Preschool	1,900	1,900.00	x	x	x
ArtReach	4,000	4,000.00	x	x	x
Boy Scouts, Gamehaven Council	9,500	2,375.00	2,375.00	2,375.00	2,375.00
Colvill Kids Preschool	7,500	1,875.00	1,875.00	1,875.00	1,875.00
Goodhue Co Education District	11,800	2,950.00	2,950.00	2,950.00	2,950.00
Girl Scout Council of Cannon Valley	4,000	4,000.00	x	x	x
His Little Lambs Preschool	750	750.00	x	x	x
Kids. Handle With Care	12,000	3,000.00	3,000.00	3,000.00	3,000.00
Kids of Christ Learning Center	750	750.00	x	x	x
Lake City Environmental Learning Program	2,000	2,000.00	x	x	x
Red Wing Area Children First Partnership	7,500	1,875.00	1,875.00	1,875.00	1,875.00
Red Wing Environmental Learning Center	6,250	1,562.50	1,562.50	1,562.50	1,562.50
Red Wing Public Library	1,000	1,000.00	x	x	x
Red Wing Youth Outreach Program	18,000	4,500.00	4,500.00	4,500.00	4,500.00
Three Feathers	2,000	x	2,000.00	x	x
YMCA	47,000	11,750.00	11,750.00	11,750.00	11,750.00
PROMOTING HEALTH & HEALING					
Goodhue County American Red Cross	20,500	5,125.00	5,125.00	5,125.00	5,125.00
Goodhue/Wabasha Sexual Assault Services	17,000	4,250.00	4,250.00	4,250.00	4,250.00
HighHerSelf	16,000	4,000.00	4,000.00	4,000.00	4,000.00
Mothers Against Drunk Driving, Goodhue Co.	1,000	1,000.00	x	x	x
NAMI of Goodhue County	1,700	1,700.00	x	x	x
SUPPORTING OLDER PEOPLE					
Faith In Action	15,000	3,750.00	3,750.00	3,750.00	3,750.00
Red Wing Area Seniors, Inc.	21,000	5,250.00	5,250.00	5,250.00	5,250.00
SEMCAC Senior Dining	2,000	2,000.00	x	x	x
Three Rivers Community Action-Carvgiver Adv.	4,000	4,000.00	x	x	x
Three Rivers Community Action-Home Delivered	2,000	2,000.00	x	x	x
INCREASING SELF-SUFFICIENCY					
Arc Southeastern Minnesota, Rochester	9,000	2,250.00	2,250.00	2,250.00	2,250.00
Goodhue County Habitat for Humanity	3,000	3,000.00	x	x	x
ProAct, Inc.	35,000	8,750.00	8,750.00	8,750.00	8,750.00
SEMCIL	3,900	3,900.00	x	x	x
SMART	1,900	1,900.00	x	x	x
TOTAL ALLOCATION	\$390,150	\$134,237.50	\$86,637.50	\$84,637.50	\$84,637.50

AGENCY ALLOCATIONS 2004 (continued)

	Allocation	Designation	31-Mar	30-Jun	30-Sep	31-Dec
DESIGNATIONS						
Other United Ways						
UW of Cannon Falls		50.00		50.00		
UW of Faribault		461.76		461.76		
UW of Greater Twin Cities		50.00	(- 16% fee)	42.00		
UW of Hastings, MN		1,172.00		1,172.00		
UW of Northfield		817.00		817.00		
UW of River Falls		337.00		337.00		
UW of Northeastern MN		234.00		234.00		
Miscellaneous Agencies						
Arthritis Foundation		150.00	(- 16% fee)	126.00		
Cancer Society		260.00	(- 16% fee)	218.40		
Caring Bridges		60.00	(- 16% fee)	50.40		
Childrens Home Society		520.00	(- 16% fee)	436.80		
Courage Center		200.00	(- 16% fee)	168.00		
Cystic Fibrosis Foundation		72.00	(- 16% fee)	60.48		
Diabetes Association		326.00	(- 16% fee)	273.84		
Epilepsy Foundation of Minnesota, St. Paul		54.00	(- 16% fee)	45.36		
Fairview Hospice		245.00	(- 16% fee)	205.80		
Farmington Seminary Home Delivered Meals		506.42	(- 16% fee)	425.39		
Goodhue County Public Health-Triumph Program		85.00	(- 16% fee)	71.40		
Lanesboro Community Chest		858.00	(- 16% fee)	720.72		
Leukemia/Lymphoma Society		270.00	(- 16% fee)	226.80		
Lutheran Home Association		120.00	(- 16% fee)	100.80		
Make A Wish		25.00	(- 16% fee)	21.00		
MS Society, MN Chapter		772.00	(- 16% fee)	648.48		
Pierce County American Red Cross		25.00	(- 16% fee)	21.00		
Red Wing Area Food Shelf		981.75	(- 16% fee)	824.67		
Rushford Community Chest		815.00	(- 16% fee)	684.60		
U of MD Baltimore Foundation		260.00	(- 16% fee)	218.40		
Womens Shelter		120.00	(- 16% fee)	100.80		
	\$390,150.00	\$9,846.93	\$134,237.50	\$95,400.40	\$84,637.50	\$84,637.50
Total Allocation \$353,550 + \$7,801.38 (less fee) = \$398,912.90						

COPY

Form **8868**
(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form). **Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization RED WING AREA UNITED WAY, INC.	Employer identification number 41 : 6043633
	Number, street, and room or suite no. If a P.O. box, see instructions. 413 WEST THIRD STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RED WING, MN 55066	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ **MARY PLEIN**

Telephone No. ▶ (**651**) **388-6309** 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 EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a Form 990-T corporation) extension of time until **AUGUST 15**, 20**05**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year 20**04** or
▶ tax year beginning _____, 20____, and ending _____, 20____

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

Red Wing Area United Way, Inc.
A Minnesota Non-Profit Organization

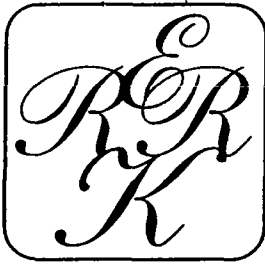
Financial Statements
Years Ended December 31, 2004 and 2003

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Red Wing Area United Way, Inc.
Financial Statements
December 31, 2004 and 2003

Table of Contents

	<u>Page No.</u>
Independent Auditor's Report	1
Statements of Financial Position.....	2
Statements of Activities	3
Statements of Cash Flows.....	4
Statements of Functional Expenses	5
Notes to the Financial Statements.....	6 - 11



Erickson, Rietmann, Roufs & Kiecker, Ltd.

519 Bush Street • P.O. Box 72 • Red Wing, Minnesota 55066 • (651) 388-2858 • Fax 388-6414

Certified Public Accountants

DAVID L. ERICKSON, C.P.A. • EUGENE T. RIETMANN, C.P.A. • KENNETH J. ROUFS, C.P.A. • CHRIS J. KIECKER, C.P.A.

Members of
American Institution of C.P.A.'s
Minnesota Society of C.P.A.'s
Wisconsin Society of C.P.A.'s

CERTIFIED IN
Minnesota
Wisconsin

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
RED WING AREA UNITED WAY, INC.
RED WING, MN 55066

We have audited the accompanying statements of financial position of Red Wing Area United Way, Inc. (a non-profit organization) as of December 31, 2004 and 2003, and the related statements of activity and cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Red Wing Area United Way, Inc., as of December 31, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

ERICKSON, RIETMANN, ROUFS & KIECKER, LTD.

August 11, 2005

Red Wing Area United Way, Inc.
Statements of Financial Position
December 31, 2004 and 2003

	<u>December 31,</u> 2004	<u>December 31,</u> 2003
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Petty cash	\$ 100	\$ 100
Cash in checking	25,654	33,775
Cash in money market savings	128,671	102,943
Pledges receivable - 2002-2003 campaign	0	35,859
Allowance for doubtful pledges	0	-18,000
Pledges receivable - 2003-2004 campaign	69,189	356,830
Allowance for doubtful pledges	-35,000	-25,000
Pledges receivable - 2004-2005 campaign	409,981	0
Allowance for doubtful pledges	-33,000	0
Special events accounts receivable	415	0
Prepaid payroll taxes	5,216	0
Prepaid insurance	1,576	1,488
Prepaid maintenance	1,437	522
Prepaid rent	300	300
Prepaid other expenses	6	6
Total Current Assets	<u>\$ 574,545</u>	<u>\$ 488,823</u>
<u>PROPERTY AND EQUIPMENT</u>		
Office and computer equipment	\$ 22,776	\$ 22,776
Accumulated depreciation	-18,498	-16,449
Net Property and Equipment	<u>\$ 4,278</u>	<u>\$ 6,327</u>
<u>OTHER ASSETS</u>		
Beneficial Interest in Assets Held by Others	\$ 103,468	\$ 97,709
Total Assets	<u>\$ 682,291</u>	<u>\$ 592,859</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Commitments to charitable agencies	\$ 441,792	\$ 376,446
Designated donations payable	10,511	22,581
Chemical Health Initiative Payable	14,420	0
Total Current Liabilities	<u>\$ 466,723</u>	<u>\$ 399,027</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 125,568	\$ 103,832
Permanently restricted	90,000	90,000
Total Net Assets	<u>\$ 215,568</u>	<u>\$ 193,832</u>
Total Liabilities and Net Assets	<u>\$ 682,291</u>	<u>\$ 592,859</u>

See Notes to the Financial Statements.

Red Wing Area United Way, Inc.
Statements of Activities
Years Ended December 31, 2004 and 2003

	<u>December 31,</u> <u>2004</u>	<u>December 31,</u> <u>2003</u>
<u>UNRESTRICTED NET ASSETS:</u>		
<u>SUPPORT:</u>		
Current year campaign pledges	\$ 581,777	\$ 474,569
Prior year campaign additions	4,601	13,278
Less: Designations by donors for specific organizations	-10,829	-23,526
Doubtful Pledges	<u>-42,836</u>	<u>-31,911</u>
Net campaign revenue	532,713	432,410
Other support:		
Contributions not pledged	24,294	25,917
Administrative fees retained on amounts designated by donors for specific organizations	533	1,018
Interest and dividend income	5,351	5,271
Unrealized capital gains	5,759	15,196
Special events income	16,986	1,970
Miscellaneous	<u>75</u>	<u>579</u>
Total Unrestricted Support	<u>\$ 585,711</u>	<u>\$ 482,361</u>
 <u>EXPENSES:</u>		
<u>Program Services:</u>		
Charitable agency commitments	\$ 440,792	\$ 376,446
Community initiative expenses	15,417	1,468
Program expenses	19,613	13,540
 <u>Support Services:</u>		
Management and general expenses	36,064	19,381
Fundraising expenses	47,358	51,042
Marketing expenses	<u>4,731</u>	<u>3,461</u>
Total Expenses	<u>\$ 563,975</u>	<u>\$ 465,338</u>
 INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS		
	<u>\$ 21,736</u>	<u>\$ 17,023</u>
 Net Assets - Beginning of Year		
	<u>193,832</u>	<u>176,809</u>
<u>NET ASSETS - END OF YEAR</u>	<u>\$ 215,568</u>	<u>\$ 193,832</u>

See Notes to the Financial Statements.

Red Wing Area United Way, Inc.
Statements of Cash Flows
Years Ended December 31, 2004 and 2003

	<u>December 31,</u> <u>2004</u>	<u>December 31,</u> <u>2003</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase (Decrease) in Total Net Assets	\$ 21,736	\$ 17,023
Adjustments to Reconcile Changes in Unrestricted Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	2,049	2,761
Decrease (Increase) in pledges receivable	-61,481	2,031
Decrease (Increase) in accounts receivable	-415	0
Decrease (Increase) in prepaid payroll taxes	-5,216	0
Decrease (Increase) in prepaid insurance	-88	-180
Decrease (Increase) in prepaid maintenance	-915	190
Decrease (Increase) in prepaid other expenses	0	-6
Increase (Decrease) in commitments to agencies	53,276	38,282
Increase (Decrease) in accounts payable	14,420	-945
Net cash provided from (used by) Operating Activities	<u>\$ 23,366</u>	<u>\$ 59,156</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Unrealized loss (gain) on beneficial interest in assets held by others	\$ -5,759	\$ -15,195
Purchase of equipment	<u>0</u>	<u>0</u>
Net cash provided from (used by) Investing Activities	<u>\$ -5,759</u>	<u>\$ -15,195</u>
Net Increase (Decrease) in cash	\$ 17,607	\$ 43,961
<u>CASH BALANCE - JANUARY 1</u>	<u>136,818</u>	<u>92,857</u>
<u>CASH BALANCE - DECEMBER 31</u>	<u>\$ 154,425</u>	<u>\$ 136,818</u>
<u>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</u>		
Cash paid during the year for:		
Interest	\$ 0	\$ 0
Income Taxes	0	0

See Notes to the Financial Statements.

Red Wing Area United Way, Inc.
Statements of Functional Expenses
Years Ended December 31, 2004 and 2003

	Year Ended December 31, 2004			Year Ended December 31, 2003		
	Program Services	Mgmt. & General	Fund-raising Marketing Total	Program Services	Mgmt. & General	Fund-raising Marketing Total
Payments to Agencies:						
Charitable agency commitments	\$440,792	\$ 0	\$ 0	\$376,446	\$ 0	\$ 0
Community initiative payments	15,417	0	0	1,468	0	0
	13,016	22,779	26,033	10,471	12,520	25,206
Compensation & Related Expenses:						
Salaries	995	1,741	1,988	790	950	1,933
Payroll taxes	390	682	780	308	371	755
Employee benefits						
Advertising	0	0	486	0	116	0
Community Needs Assessment	577	0	0	288	432	2,700
Occupancy	720	1,260	1,440	111	167	1,043
Telephone	275	481	548	86	130	810
Office supplies	278	486	556	0	2,800	0
Professional fees	0	2,950	0	0	0	8,295
Campaign expenses	0	0	9,032	0	0	768
Postage	286	501	572	82	123	51
Insurance & bond	473	828	947	188	283	1,767
Membership & dues	1,118	1,957	2,236	308	463	2,891
Education	397	696	794	376	452	920
Miscellaneous	323	365	418	193	68	789
Repairs & maintenance	355	621	708	117	175	1,094
Depreciation	410	717	820	221	331	2,071
Totals	\$475,822	\$ 36,064	\$ 47,358	\$391,453	\$ 19,381	\$ 51,042
			\$ 4,731			\$ 3,461
			\$563,975			\$465,338

See Notes to the Financial Statements.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2004 and 2003

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

The Red Wing Area United Way, Inc. (the "Corporation") is a Minnesota non-profit organization incorporated for the purpose of raising community funds to distribute to various non-profit agencies each year. The Corporation conducts an annual fund raising campaign during the months of September through November. The Corporation obtains pledges which are to be paid in full by December 31 of the following year. The corporation distributes the funds collected to the various agencies on a quarterly basis during the following year payable on March 31, June 30, September 30, and December 31. The corporation budgets on an annual basis for the campaign and administrative costs.

Promises to Give (Pledges Receivable):

Contributions are recognized when the donor makes a pledge to give to the organization, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. All the pledges receivable are from individuals or companies located in the Red Wing, Minnesota, area.

Contributed Services:

During the years ended December 31, 2004 or 2003, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Methods of Accounting:

The financial statements of the Red Wing Area United Way, Inc. have been prepared using the accrual basis of accounting.

Property and Equipment:

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Corporation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Corporation reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2004 and 2003

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Property and equipment consists of office equipment owned by the Corporation. These assets are stated at cost, or estimated historical cost if the actual cost was unavailable. Fixed assets are being depreciated over a five to ten year life using the straight line method of depreciation. Depreciation for the periods applies 100% to assets carried at historical cost. It is the policy of the Corporation to expense small equipment items costing under \$100.00.

Using the above valuation and depreciation methods, the following disclosures are made:

	Dec. 31, <u>2004</u>	Dec. 31, <u>2003</u>
Major classes of depreciable assets:		
Computer equipment	\$ 21,178	\$ 21,178
Office equipment	1,598	1,598
Accumulated depreciation	<u>-18,498</u>	<u>-16,449</u>
Net property and equipment	<u>\$ 4,278</u>	<u>\$ 6,327</u>
Current year depreciation	<u>\$ 2,049</u>	<u>\$ 2,761</u>

Cash and Cash Equivalents:

Cash consists of petty cash, cash in checking, and cash in a money market savings account. All accounts are stated at cost which equals market. For purposes of the Statements of Cash Flows, the Corporation considers the money market savings account to be cash.

Beneficial Interest in Assets Held by Others:

During 2001, the Corporation received a bequest of \$90,000 from a donor. The proceeds were used to establish the Red Wing Area United Way Endowment Fund (the "Fund") with The St. Paul Foundation (the "Foundation"), St. Paul, Minnesota. All contributions to the Fund are irrevocable. The Foundation has ultimate authority and control over the Fund and all distributions from the Fund. The Foundation will distribute to the Corporation such amounts of the Fund's net income or principal or both as determined by the spending policy adopted by the Foundation and amended from time to time, at such times as the Foundation deems appropriate.

Distributions are made to the Company from the Fund annually. Half of the distribution is paid in May and the second half in October. The Foundation has adopted a method for the distribution from permanent endowment funds by using a spending policy factor to convert the current market value into a 16 quarter average market value. The payout calculation seeks to provide a consistent and predictable flow of income for charitable distribution while protecting principal.

Red Wing Area United Way, Inc.
Notes to the Financial Statements
December 31, 2004 and 2003

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Beneficial Interest in Assets Held by Others, CONTINUED:

As of December 31, 2004 and 2003, the Corporation recognized an asset of \$103,468 and \$97,709, respectively, as a beneficial interest in assets held by others. This included the initial donation of \$90,000, less realized gains paid to the Corporation, and a market adjustment for unrealized gains and losses.

Commitment to Charitable Agencies:

Commitment to charitable agencies represent the commitments made by the Corporation to pay to agencies by December 31, but paid during the following calendar year.

Net Assets:

Net assets represent the excess of assets of the Corporation on December 31 including pledges receivable, over liabilities. The Corporation maintains the net assets as a reserve to meet all charitable agency payments, and administrative costs. At December 31, 2004, net assets consisted of \$125,568 in unrestricted funds and \$90,000 in permanently restricted funds. At December 31, 2003, net assets consisted of \$103,832 in unrestricted funds and \$90,000 in permanently restricted funds. The Corporation bylaws state that net assets shall be maintained at no lower than 15% of the current fiscal year's budget of expenditures.

Income Taxes:

The Corporation is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. All non-profit organization returns have been filed with the Internal Revenue Service (Form 990) and with the State of Minnesota. The Corporation has been classified as a publicly supported organization that is not a private foundation under Internal Revenue Code Section 509(a).

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Instruments:

The fair values of the Corporation's financial instruments approximates carrying values.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2004 and 2003

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Allocation of Costs:

In the "Statements of Functional Expenses," joint costs for 2004 for Program Services, Management and General, and Fundraising have been allocated twenty-percent (20%) to Program Services, thirty five-percent (35%) to Management and General, forty-percent (40%) to Fundraising and five-percent (5%) to Marketing. These allocations are based on time studies of staff. In 2003, joint costs for were allocated eight-percent (8%) to Program Services, twelve-percent (12%) to Management and General, seventy five-percent (75%) to Fundraising and five-percent (5%) to Marketing. This has resulted in an allocation of joint costs as follows:

	<u>Program Services</u>	<u>Mgmt. & General</u>	<u>Fund- raising</u>	<u>Marketing</u>	<u>Total</u>
Year Ended December 31, 2004	\$ 19,499	\$ 36,064	\$ 47,358	\$ 4,731	\$107,652
Year Ended December 31, 2003	\$ 1,411	\$ 2,171	\$ 13,237	\$ 885	\$ 17,704

The total cost of fundraising activities was \$47,358 for 2004 and \$51,042 for 2003.

Overhead Ratio:

Overhead ratios are calculated using totals from the Internal Revenue Service Form 990. The ratio is calculated below using the standardized overhead ratio as defined by United Way of America.

Numerator:	Supporting services functional expenses:	
	Management and general Part 1, Line 14	\$ 34,643
	Fundraising, Part 1, Line 15	50,263
	Payments to affiliates, Part 1, Line 16	<u>4,059</u>
	Total numerator	<u>\$ 88,965</u>
Denominator:	Total campaign and all other revenue sources, Part 1, Line 12	<u>\$ 585,711</u>
	Total denominator	<u>\$ 585,711</u>
	Numerator/Denominator expressed as a percent	<u>15.19%</u>

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2004 and 2003

Reclassifications:

The Corporation reclassified some figures in prior year financial statements and footnotes to conform with the 2004 presentation.

NOTE 2 - PROMISES TO GIVE (PLEDGES RECEIVABLE)

The amount due from Pledges Receivable consists of the following:

	Dec. 31, 2004	Dec. 31, 2003
2002-03 campaign	\$ 0	\$ 35,859
Allowance for doubtful pledges	<u>0</u>	<u>-18,000</u>
Net Pledges Receivable	<u>\$ 0</u>	<u>\$ 17,859</u>
2003-04 campaign	\$ 69,183	\$ 356,830
Allowance for doubtful pledges	<u>-35,000</u>	<u>-25,000</u>
Net Pledges Receivable	<u>\$ 34,183</u>	<u>\$ 331,830</u>
2004-05 campaign	\$ 409,981	\$ 0
Allowance for doubtful pledges	<u>-33,000</u>	<u>0</u>
Net Pledges Receivable	<u>\$ 376,981</u>	<u>\$ 0</u>
Total campaigns	\$ 479,164	\$ 392,689
Allowance for doubtful pledges	<u>-68,000</u>	<u>-43,000</u>
Net Pledges Receivable	<u>\$ 411,164</u>	<u>\$ 349,689</u>

Donor designated pledges were recorded as Designated Donations Payable for the years 2004 and 2003.

All pledges receivable at December 31, 2004 and 2003 are due in less than twelve months. The Corporation maintains an allowance for doubtful pledges, the amount of which is based on past history of pledge collections. The fair value of the promises to give (pledges receivable) is considered to be the net values shown above at December 31, 2004 and 2003.

NOTE 3 - CLAIMS AND JUDGEMENTS

The Red Wing Area United Way, Inc. had no outstanding claims, litigation or judgements at December 31, 2004 or 2003.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2004 and 2003

NOTE 4 – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Corporation maintains cash balances at the Associated Bank of Red Wing, Minnesota. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2004, the Corporation's uninsured cash balances totaled \$145,379.

NOTE 5 – OPERATING LEASE

The Corporation leases its office space located at 413 West Third Street, Red Wing, Minnesota. As of December 31, 2004, either party to the lease for the year 2005 can cancel the agreement by giving a 90-day notice of cancellation.

The following is a schedule of future minimum lease payments required under the above operating lease as of December 31, 2004:

<u>Year Ending</u>	<u>Amount</u>
12/31/2005	\$ 900.00

Office lease costs for the years ending December 31, 2004 and 2003 was \$3,300 per year.

NOTE 6 – DEFINED CONTRIBUTION PLAN

The Corporation sponsors a saving incentive match plan (S.I.M.P.L.E.) for employees covering substantially all of its employees. Contributions are determined by a 3% company matching of participating employees' compensation, and totaled \$1,950 and \$1,509 in 2004 and 2003, respectively.