

Form **990**

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>HEAD OF THE LAKES UNITED WAY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>424 W SUPERIOR STREET 402</b> City or town, state or province, country, and ZIP or foreign postal code <b>DULUTH, MN 55802-1590</b> <b>F</b> Name and address of principal officer: <b>MATT HUNTER</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>41-0857077</b> <b>E</b> Telephone number <b>218-726-4770</b> <b>G</b> Gross receipts \$ <b>1,702,495.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.HLUNITEDWAY.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1922</b> <b>M</b> State of legal domicile: <b>MN</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO STRENGTHEN THE COMMUNITIES WE SERVE BY UNITING PEOPLE AND RESOURCES.</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>22</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>22</b>
<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>16</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>232</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 1,817,654.	<b>Current Year</b> 1,648,289.
<b>9</b>	Program service revenue (Part VIII, line 2g)	18,400.	5,933.
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	160.	1,446.
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,693.	1,117.
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,838,907.	1,656,785.
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,053,319.	977,362.
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	556,051.	677,417.
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>386,554.</b>		
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	223,792.	239,064.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,833,162.	1,893,843.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	5,745.	-237,058.
<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 9,050,785.	<b>End of Year</b> 8,000,348.
<b>21</b>	Total liabilities (Part X, line 26)	922,976.	803,468.
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	8,127,809.	7,196,880.

**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.

<b>Sign Here</b>	Signature of officer <b>MATT HUNTER, PRESIDENT</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JULIE BOYER</b>	Preparer's signature <b>JULIE BOYER</b>	Date <b>03/28/23</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01278549</b>
	Firm's name ▶ <b>RSM US LLP</b>				Firm's EIN ▶ <b>42-0714325</b>
	Firm's address ▶ <b>227 WEST FIRST STREET, SUITE 700 DULUTH, MN 55802</b>				Phone no. <b>218-727-5025</b>

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

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: HEAD OF THE LAKES UNITED WAY'S MISSION IS TO UNITE CARING PEOPLE AND MOBILIZE RESOURCES TO EMPOWER INDIVIDUALS AND STRENGTHEN COMMUNITIES.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 1,059,556. including grants of \$ 977,362. ) (Revenue \$ ) COMMUNITY INVESTMENT- WE PROUDLY SERVE THE NORTHERN MINNESOTA AND WISCONSIN COMMUNITIES OF GREATER DULUTH, LAKE AND COOK COUNTIES, ASHLAND AND BAYFIELD COUNTIES, AND SUPERIOR- DOUGLAS COUNTY. WE ARE STRIVING TO IMPROVE THE HEALTH, EDUCATION, AND FINANCIAL STABILITY OF EVERY PERSON IN EVERY COMMUNITY WE SERVE BY PROVIDING FUNDING TO OVER 40 LOCAL NONPROFITS WITHIN THE FOCUS AREAS OF HEALTH, EDUCATION AND FINANCIAL STABILITY. EVERY PROGRAM FUNDED IS EVALUATED, MONITORED, AND MEASURED FOR EFFECTIVENESS. IN THIS WAY, HLUW VALIDATES THAT INVESTMENTS GET RESULTS AND MAKE A DIFFERENCE WHERE IT MATTERS MOST.

4b (Code: ) (Expenses \$ 198,642. including grants of \$ ) (Revenue \$ ) VOLUNTEER CENTER- THE VOLUNTEER CENTER MATCHES INDIVIDUALS AND GROUPS TO VOLUNTEER OPPORTUNITIES THAT ADDRESS CRITICAL COMMUNITY NEEDS IN NONPROFITS THROUGHOUT OUR GEOGRAPHICAL AREA. THIS YEAR VOLUNTEERS COMPLETED OVER 120 COMMUNITY PROJECTS; 1,356 COMMUNITY MEMBERS CONNECTED TO VOLUNTEER OPPORTUNITIES; AND 727 VOLUNTEERS TOOK PART IN DAY OF CARING PROJECTS.

4c (Code: ) (Expenses \$ 15,126. including grants of \$ ) (Revenue \$ 5,933. ) COMMUNITY IMPACT- AFL-CIO COMMUNITY SERVICES - AFL-CIO COMMUNITY SERVICES IS A SHARED PARTNERSHIP BETWEEN HEAD OF THE LAKES UNITED WAY AND ORGANIZED LABOR THAT SUPPORTS PROJECTS INCLUDING ADVOCACY AND INTERVENTION SERVICES, HOLIDAY PROGRAMS, CONTINUING EDUCATION, EMPLOYMENT INITIATIVES AND MORE. UNITED WAY 2-1-1 PARTNERSHIP - UNITED WAY 2-1-1 IS A NON-EMERGENT INFORMATION AND REFERRAL SERVICE THAT ACTS AS A CONNECTION POINT, PROVIDING INFORMATION ON ESSENTIAL RESOURCES INCLUDING FOOD AND SHELTER, JOB RESOURCES, HEALTH CARE, CHILDCARE, AND OTHER VITAL SERVICES.

CONTINUED ON SCHEDULE O

4d Other program services (Describe on Schedule O.) (Expenses \$ 30,738. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,304,062.

**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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		X
4 <b>Section 501(c)(3) organizations.</b> 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>		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>		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>		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>		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>		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>		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>	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>	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>		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>		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>	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>	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>	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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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>		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>		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>		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.</i> See instructions		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>	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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

**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**

		Yes	No
<b>1a</b>	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.		
	<b>1a</b> 22		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 22		
<b>2</b>	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?		X
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</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.		
<b>16a</b>	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>b</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, WI**
- 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 **KIM ULMER - 218-726-4770**  
**424 W SUPERIOR STREET, 402, DULUTH, MN 55802-1590**

**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, 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) MATTHEW HUNTER PRESIDENT	40.00			X				92,191.	0.	38,612.
(2) NICHOLAS RHINEHART FINANCE AND OPERATIONS DIRECTOR	40.00			X				64,502.	0.	25,669.
(3) AMY HALLBACK DIRECTOR	1.00	X						0.	0.	0.
(4) ANNIE LEPPER DIRECTOR	1.00	X						0.	0.	0.
(5) CINDY THEIEN DIRECTOR	1.00	X						0.	0.	0.
(6) DUSTIN LETICA DIRECTOR	1.00	X						0.	0.	0.
(7) ELIZABETH MCCUSKEY DIRECTOR	1.00	X						0.	0.	0.
(8) JEN PATTERSON DIRECTOR	1.00	X						0.	0.	0.
(9) JILL PINKNEY PASTRANA DIRECTOR	1.00	X						0.	0.	0.
(10) JOAN JEANETA DIRECTOR	1.00	X						0.	0.	0.
(11) KATHRYN KOCH DIRECTOR	1.00	X						0.	0.	0.
(12) LISA NEITZEL DIRECTOR	1.00	X						0.	0.	0.
(13) MARK BRITTON DIRECTOR	1.00	X						0.	0.	0.
(14) MARK SITEK DIRECTOR	1.00	X						0.	0.	0.
(15) NEAL RONQUIST DIRECTOR	1.00	X						0.	0.	0.
(16) PHIL JENTS DIRECTOR	1.00	X						0.	0.	0.
(17) SCOTT STUDDEN DIRECTOR	1.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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			
(18) TRICIA HOBBS DIRECTOR	1.00	X						0.	0.	0.
(19) AMY STARZECKI DIRECTOR	1.00	X						0.	0.	0.
(20) LOUISE ANDERSON CHAIR THRU 2.1.22/DIRECTOR	1.00	X		X				0.	0.	0.
(21) KALEE HERMANSON VICE CHAIR	1.00	X		X				0.	0.	0.
(22) ERIC SILJENDAHL SECRETARY	1.00	X		X				0.	0.	0.
(23) STEVE MORRIS TREASURER	1.00	X		X				0.	0.	0.
(24) JANET NELSON CHAIR	1.00	X		X				0.	0.	0.
<b>1b Subtotal</b>								156,693.	0.	64,281.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								156,693.	0.	64,281.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	7,008.				
	<b>d</b> Related organizations	<b>1d</b>	103,061.				
	<b>e</b> Government grants (contributions)	<b>1e</b>	118,669.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,419,551.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 44,849.				
	<b>h Total.</b> Add lines 1a-1f			1,648,289.			
Program Service Revenue	<b>2 a</b> 2-1-1 PROGRAM	Business Code					
		624100	5,933.	5,933.			
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f			5,933.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,398.			1,398.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	24,492.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	24,444.				
	<b>c</b> Gain or (loss)	<b>7c</b>	48.				
<b>d</b> Net gain or (loss)			48.		48.		
<b>8 a</b> Gross income from fundraising events (not including \$ 7,008. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		20,274.				
<b>b</b> Less: direct expenses	<b>8b</b>	21,266.					
<b>c</b> Net income or (loss) from fundraising events			-992.		-992.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b> MISCELLANEOUS	Business Code					
		900099	2,109.			2,109.	
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d			2,109.				
<b>12 Total revenue.</b> See instructions			1,656,785.	5,933.	0.	2,563.	

**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

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	977,362.	977,362.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	222,412.	70,365.	96,444.	55,603.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	338,955.	122,511.	42,215.	174,229.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,714.	6,819.	2,252.	4,643.
<b>9</b> Other employee benefits .....	62,218.	22,417.	1,138.	38,663.
<b>10</b> Payroll taxes .....	40,118.	13,927.	8,649.	17,542.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	2,738.		2,738.	
<b>c</b> Accounting .....	23,070.	383.	22,069.	618.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	36,610.	12,630.	5,909.	18,071.
<b>12</b> Advertising and promotion .....	4,485.	1,208.	903.	2,374.
<b>13</b> Office expenses .....	14,184.	2,964.	1,368.	9,852.
<b>14</b> Information technology .....	20,292.	8,916.	3,062.	8,314.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	42,046.	14,185.	6,866.	20,995.
<b>17</b> Travel .....				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	1,768.	351.	133.	1,284.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....	19,441.	6,707.	3,138.	9,596.
<b>22</b> Depreciation, depletion, and amortization .....	14,602.	4,934.	2,383.	7,285.
<b>23</b> Insurance .....	6,494.	3,921.	634.	1,939.
<b>24</b> 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.)				
<b>a</b> <b>PROVISION FOR UNCOLLECT</b>	29,531.	29,531.		
<b>b</b> <b>MISCELLANEOUS EXPENSE</b>	10,413.	1,413.	694.	8,306.
<b>c</b> <b>DUES AND SUBSCRIPTIONS</b>	6,728.	1,329.	1,291.	4,108.
<b>d</b> <b>RENTAL AND MAINTENANCE</b>	6,662.	2,189.	1,341.	3,132.
<b>e</b> All other expenses _____				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	1,893,843.	1,304,062.	203,227.	386,554.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	449,876.	<b>1</b>	298,694.
	<b>2</b> Savings and temporary cash investments .....	825,428.	<b>2</b>	869,199.
	<b>3</b> Pledges and grants receivable, net .....	480,666.	<b>3</b>	268,280.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	12,567.	<b>9</b>	11,917.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 249,048.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 225,507.	36,042.	<b>10c</b> 23,541.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	5,594.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	7,246,206.	<b>15</b>	6,523,123.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	9,050,785.	<b>16</b>	8,000,348.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	40,208.	<b>17</b>	55,119.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	118,023.	<b>24</b>	0.
	<b>25</b> 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 .....	764,745.	<b>25</b>	748,349.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	922,976.	<b>26</b>	803,468.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	1,612,525.	<b>27</b>	1,286,434.
	<b>28</b> Net assets with donor restrictions .....	6,515,284.	<b>28</b>	5,910,446.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	8,127,809.	<b>32</b>	7,196,880.
<b>33</b> Total liabilities and net assets/fund balances .....	9,050,785.	<b>33</b>	8,000,348.	

**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	1,656,785.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,893,843.
3	Revenue less expenses. Subtract line 2 from line 1	3	-237,058.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,127,809.
5	Net unrealized gains (losses) on investments	5	
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	-693,871.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,196,880.

**Part XII Financial Statements and Reporting**

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

- 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? .....  
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? .....  
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? .....  
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 Single Audit Act and OMB Circular A-133? .....
- 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 .....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

<b>Name of the organization</b> <b>HEAD OF THE LAKES UNITED WAY</b>	<b>Employer identification number</b> <b>41-0857077</b>
--	--

**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		
<b>Total</b>						

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2181070.	2048942.	1941724.	1817654.	1648289.	9637679.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2181070.	2048942.	1941724.	1817654.	1648289.	9637679.
<b>5</b> 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) .....						571,633.
<b>6 Public support.</b> Subtract line 5 from line 4.						9066046.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	2181070.	2048942.	1941724.	1817654.	1648289.	9637679.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2,341.	2,517.	2,367.	1,317.	1,398.	9,940.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....			44,629.			44,629.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	23,994.	29,105.	3,618.	2,693.	2,109.	61,519.
<b>11 Total support.</b> Add lines 7 through 10						9753767.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	291,548.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	92.95 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	93.28 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	► <input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	► <input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	► <input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	► <input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	► <input type="checkbox"/>	

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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. 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 - 2020. 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 in line 12 on 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>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.</i>		
<b>2</b> 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? <i>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.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>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).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> 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? <i>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.</i>			
<b>b</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? <i>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.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> 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? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**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.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			



**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

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  <b>HEAD OF THE LAKES UNITED WAY</b>	Employer identification number  <b>41-0857077</b>
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**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	<hr/> <hr/> <hr/>	\$ 103,090.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 127,781.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 103,061.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 102,003.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 118,669.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>HEAD OF THE LAKES UNITED WAY</b>	Employer identification number  <b>41-0857077</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  <b>HEAD OF THE LAKES UNITED WAY</b>	Employer identification number  <b>41-0857077</b>
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**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



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization HEAD OF THE LAKES UNITED WAY Employer identification number 41-0857077

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for public use, natural habitat, open space, historic area, historic structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Reporting requirements.

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.

Form with sections 1a-1b and 2. 1a-1b: Reporting requirements for art collections. 2: Reporting requirements for art held for financial gain. Includes dollar amount fields.

**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 \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**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 on 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	6,515,284.	4,954,799.	4,729,197.	4,479,597.	4,195,746.
b Contributions	7,553.	26,522.	34,449.	42,385.	33,978.
c Net investment earnings, gains, and losses	-585,869.	1,568,412.	233,538.	241,193.	288,343.
d Grants or scholarships	26,522.	34,449.	42,385.	33,978.	38,470.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	5,910,446.	6,515,284.	4,954,799.	4,729,197.	4,479,597.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  99.8000 %
  - c Term endowment  .2000 %
- 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:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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				
b Buildings				
c Leasehold improvements		47,553.	47,553.	0.
d Equipment		201,495.	177,954.	23,541.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>23,541.</b>

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**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) PERPETUAL TRUST	5,898,447.
(2) ASSETS HELD BY OTHERS	624,676.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	6,523,123.

**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) DESIGNATED PLEDGES	17,637.
(3) ALLOCATIONS PAYABLE	730,712.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	748,349.

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	905,351.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	1,693.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	-774,393.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-772,700.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,678,051.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-21,266.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	-21,266.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	1,656,785.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	1,836,280.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	1,693.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	21,266.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	22,959.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,813,321.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	80,522.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	80,522.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	1,893,843.

**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:**

THE INVESTMENT INCOME FROM THE ENDOWMENT FUND IS UNRESTRICTED AND IS USED TO FURTHER THE ORGANIZATION'S MISSION.

**PART X, LINE 2:**

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

**NONPROFIT ORGANIZATIONS MAY BECOME SUBJECT TO INCOME TAXES IF**

**QUALIFICATION AS A TAX-EXEMPT ENTITY CHANGES, IF UNRELATED BUSINESS INCOME IS GENERATED, AND IN CERTAIN OTHER INSTANCES. NONPROFIT ORGANIZATIONS ARE REQUIRED TO ASSESS THE CERTAINTY OF THEIR TAX POSITIONS RELATED TO THESE**

**Part XIII** Supplemental Information (continued)

MATTERS AND, IN SOME CASES, RECORD LIABILITIES FOR POTENTIAL TAXES,  
 INTEREST AND PENALTIES ACCOMPANIED BY FOOTNOTE DISCLOSURES. THE  
 ORGANIZATION HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS THAT WOULD  
 REQUIRE THE ACCRUAL OF AN INCOME TAX PROVISION.

GENERALLY, THE ORGANIZATION IS NO LONGER SUBJECT TO INCOME TAX  
 EXAMINATIONS BY THE U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR THE  
 YEARS BEFORE 2018.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

GAIN/LOSS IN PERPETUAL TRUST	-585,869.
GAIN/LOSS IN ASSETS HELD BY OTHERS	-108,002.
PROVISION FOR UNCOLLECTIBLE ACCOUNTS	-29,531.
DONOR DESIGNATIONS	-50,991.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-774,393.

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

AUCTION ITEMS	-20,274.
FUNDRAISING EXPENSE	-992.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-21,266.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

AUCTION ITEMS	20,274.
FUNDRAISING EXPENSE	992.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	21,266.

## PART XII, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATIONS	50,991.
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**Part XIII** Supplemental Information (continued)

PROVISION FOR UNCOLLECTIBLE ACCOUNTS 29,531.

TOTAL TO SCHEDULE D, PART XII, LINE 4B 80,522.

Horizontal lines for supplemental information.

**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**HEAD OF THE LAKES UNITED WAY**

Employer identification number

**41-0857077**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			

**Total** .....

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		EXPERIENCE AUCTION		NONE	
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	27,282.		27,282.
	2	Less: Contributions	7,008.		7,008.
	3	Gross income (line 1 minus line 2)	20,274.		20,274.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	21,266.		21,266.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			21,266.
11	Net income summary. Subtract line 10 from line 3, column (d)			-992.	

**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.

		(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	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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: \_\_\_\_\_







**SCHEDULE I  
(Form 990)**

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](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization **HEAD OF THE LAKES UNITED WAY** Employer identification number **41-0857077**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
AMERICAN RED CROSS - NORTHERN MINNESOTA CHAPTER - 2524 MAPLE GROVE ROAD - DULUTH, MN 55811	41-0711602	501(C)(3)	9,787.	0.			DISASTER/EMERGENCY SERVICES, DESIGNATIONS
ARC NORTHLAND 424 WEST SUPERIOR STREET, SUITE 500 DULUTH, MN 55802	41-6042720	501(C)(3)	7,313.	0.			FASD INTERVENTION, FAMILY/CHILD MENTAL HEALTH
BOYS AND GIRLS CLUB OF THE NORTHLAND - 102 SOUTH 29TH AVE WEST, SUITE 200 - DULUTH, MN 55816	41-0969947	501(C)(3)	51,201.	0.			EDUCATION/AT-RISK YOUTH, DESIGNATIONS
CARE PARTNERS OF COOK COUNTY PO BOX 282 GRAND MARIAS, MN 55604	47-3747964	501(C)(3)	5,860.	0.			SENIOR AND AGING SUPPORT
CENTER CITY HOUSING CORP. 105 WEST FIRST STREET DULUTH, MN 55802	36-3485584	501(C)(3)	19,168.	0.			TRANSITIONAL HOUSING, EARLY CHILDHOOD
CHURCHES UNITED IN MINISTRY 102 WEST SECOND STREET DULUTH, MN 55802	41-1227969	501(C)(3)	36,209.	0.			DROP-IN CENTER, EMERGENCY SHELTER, HEALTH AND WELLNESS CLINIC, DESIGNATION

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 39.

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

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

**Schedule I (Form 990) 2021**

**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
COMMUNITY ACTION DULUTH 2424 WEST 5TH STREET, SUITE 201 DULUTH, MN 55802	41-1410670	501(C)(3)	28,204.	0.			FAIM - ASSET DEVELOPMENT, JUMP START, TAX PREPARATION, DESIGNATIONS
COMMUNITY PARTNERS PO BOX 327 TWO HARBORS, MN 55616	41-1963127	501(C)(3)	12,561.	0.			VOLUNTEER SERVICES PROGRAM, SOCIALLY ACTIVE SENIORS
COURAGE KENNY FOUNDATION 424 WEST SUPERIOR STREET, SUITE 201 DULUTH, MN 55802	41-1952989	501(C)(3)	5,807.	0.			COURAGE CENTER DULUTH, DESIGNATIONS
DAMIANO OF DULUTH, INC. 206 WEST FOURTH STREET DULUTH, MN 55806	41-1453521	501(C)(3)	43,559.	0.			SOUP KITCHEN, KIDS CAFE, CLOTHING EXCHANGE PROGRAMS, DESIGNATIONS
DULUTH AREA FAMILY YMCA 302 WEST FIRST STREET DULUTH, MN 55802	41-0693931	501(C)(3)	13,967.	0.			OST PROGRAM AT TITLE 1 SCHOOLS, DESIGNATIONS
DULUTH COMMUNITY SCHOOL COLLABORATIVE - 1027 NORTH 8TH AVENUE EAST - DULUTH, MN 55805	41-2002724	501(C)(3)	22,458.	0.			ACADEMIC AND CULTURAL ENRICHMENT, DESIGNATIONS
GIRL SCOUTS OF MINNESOTA AND WISCONSIN LAKES AND PINES - 424 WEST SUPERIOR STREET, SUITE G-3 - DULUTH, MN 55802	41-0739103	501(C)(3)	12,630.	0.			AT-RISK OUTREACH, DESIGNATIONS
GOODWILL INDUSTRIES VOCATIONAL ENTERPRISES, INC. - 700 GARFIELD AVENUE - DULUTH, MN 55802	41-0919602	501(C)(3)	5,876.	0.			COMMUNITY EMPLOYMENT, DESIGNATIONS
GREATER DULUTH AREA SALVATION ARMY PO BOX 16052 DULUTH, MN 55806	41-0698597	501(C)(3)	39,828.	0.			FOOD SERVICES, EMERGENCY SERVICES, FAMILY TRANSITIONAL HOUSING, DESIGNATIONS

Schedule I (Form 990)

**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
HUMAN DEVELOPMENT CENTER 1401 EAST FIRST STREET DULUTH, MN 55802	41-0777937	501(C)(3)	31,237.	0.			FAMILY & INDIVIDUAL COUNSELING, DESIGNATIONS
JUST KIDS DENTAL PO BOX 146 TWO HARBORS, MN 55616	27-2311353	501(C)(3)	11,644.	0.			PREVENTIVE DENTAL CARE, DESIGNATIONS
LAKE SUPERIOR COMMUNITY HEALTH CENTER - 4325 GRAND AVENUE - DULUTH, MN 55807	23-7167576	501(C)(3)	39,921.	0.			HEALTH CARE ACCESS, DESIGNATIONS
LEGAL AID SERVICE OF NORTHEASTERN MINNESOTA - 424 WEST SUPERIOR ST, SUITE 302 - DULUTH, MN 55802	41-0958386	501(C)(3)	40,010.	0.			DULUTH LEGAL SERVICES, EXPUNGEMENT PROJECT DESIGNATIONS
LIFE HOUSE 102 WEST FIRST STREET DULUTH, MN 55802	41-1704840	501(C)(3)	70,355.	0.			KIDS TO ADULTS KATS, BASIC NEEDS, FUTURES EDUCATION PROGRAM, FUTURES EMPLOYMENT
LUTHERAN SOCIAL SERVICES OF MINNESOTA - 424 WEST SUPERIOR ST, SUITE 600 - DULUTH, MN 55802	41-0872993	501(C)(3)	28,189.	0.			CONSUMER CREDIT COUNSELING, TOGETHER FOR YOUTH, TRUANCY ACTION PROJECT, FORECLOSURE
MEN AS PEACEMAKERS 205 WEST SECOND STREET, #15 DULUTH, MN 55802	41-1841689	501(C)(3)	21,038.	0.			BOYS RESTORATIVE PROGRAM, GIRLS RESTORATIVE PROGRAM, DESIGNATIONS
MENTOR NORTH 206 WEST FOURTH STREET DULUTH, MN 55806	82-5321850	501(C)(3)	70,092.	0.			MENTOR SUPERIOR-DOUGLAS COUNTY, MENTOR DULUTH, DESIGNATIONS
NORTH SHORE AREA PARTNERS 99 EDISON BOULEVARD, ROOM #20 SILVER BAY, MN 55614	20-1156990	501(C)(3)	8,375.	0.			VOLUNTEER SERVICES PROGRAM

**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
POSITIVE ENERGY OUTDOORS 4757 DATKA ROAD DULUTH, MN 55803	36-4560104	501(C)(3)	7,760.	0.			LOW INCOME YOUTH OUTREACH, DESIGNATIONS
SAFE HAVEN SHELTER AND RESOURCE CENTER - PO BOX 3558 - DULUTH, MN 55803	41-1317462	501(C)(3)	24,680.	0.			LEGAL ADVOCACY, DESIGNATIONS
SECOND HARVEST NORTHERN LAKES FOOD BANK - 4503 AIRPARK BOULEVARD - DULUTH, MN 55811	36-3479964	501(C)(3)	15,449.	0.			FOOD DISTRIBUTION SERVICES, DESIGNATIONS
SOAR CAREER SOLUTIONS 206 WEST 2ND STREET, SUITE 101 DULUTH, MN 55802	41-1449179	501(C)(3)	30,359.	0.			SUBSIDIZED EMPLOYMENT SERVICES, RE-ENTRY SERVICES, DESIGNATIONS
TWO HARBOR AREA FOOD SHELF PO BOX 601 TWO HARBORS, MN 55616	47-1321541	501(C)(3)	8,375.	0.			FOOD SHELF PROGRAM, DESIGNATIONS
WELCH CENTER, INC., DBA VALLEY YOUTH CENTERS - 720 NORTH CENTRAL AVENUE W - DULUTH, MN 55807	36-3488171	501(C)(3)	50,435.	0.			YOUTH DEVELOPMENT AND SUPPORTIVE SERVICES, DESIGNATIONS
YWCA OF DULUTH 32 EAST FIRST STREET, SUITE 202 DULUTH, MN 55802	41-0696493	501(C)(3)	35,887.	0.			GIRLS & YOUTH PROGRAMS, EARLY CHILDHOOD CENTER, DESIGNATIONS
AMERICAN INDIAN COMMUNITY HOUSING ORGANIZATION - 202 W 2ND STREET - DULUTH, MN 55802	41-1782394	501(C)(3)	8,092.	0.			GIMAAJII HEALTHY FAMILY INITIATIVE, DESIGNATIONS
CENTER AGAINST SEXUAL AND DOMESTIC ABUSE, INC. - 318 21ST AVENUE EAST - SUPERIOR, WI 54880	39-1478768	501(C)(3)	18,630.	0.			EMERGENCY SHELTER, DESIGNATIONS

Schedule I (Form 990)

**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
CHILDREN DENTAL SERVICES 636 BROADWAY STREET NE MINNEAPOLIS, MN 55413	41-0857929	501(C)(3)	5,369.	0.			SMILES PROGRAM, DESIGNATIONS
FAITH UNITED METHODIST CHURCH DBA HARBOR HOUSE CRISIS SHELTERS - 1531 HUGHITT AVENUE - SUPERIOR, WI 54880	39-1840533	501(C)(3)	19,295.	0.			HOMELESS STABILIZATON PROJECT, CHILDREN'S LIFE SKILLS ENHANCEMENT, DESIGNATIONS
NORTHWOODS WOMEN, INC. (DBA NEW DAY ADVOCACY CENTER) - 301 ELLIS AVE S - ASHLAND, WI 54806	39-1364912	501(C)(3)	7,492.	0.			EMERGENCY SHELTER, DESIGNATIONS
SUPERIOR SCHOOL DISTRICT 3025 TOWER AVENUE SUPERIOR, WI 54880	39-6004736	GOVERNMENT	17,277.	0.			AT-RISK YOUTH AFTER SCHOOL PROGRAM SCHOLARSHIPS, DESIGNATIONS
EMBARK EMPLOYMENT SERVICES 2320 HILL AVENUE SUPERIOR, WI 54880	39-1077898	501(C)(3)	11,761.	0.			REPRESENTATIVE PAYEE PROGRAM, DESIGNATIONS
THE BRICK MINISTRIES, INC. 420 ELLIS AVENUE SOUTH ASHLAND, WI 54806	61-1536545	501(C)(3)	17,916.	0.			BASIC SERVICES PROGRAM, DESIGNATIONS

**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 HAS SEVERAL METHODS IN PLACE TO ENSURE THAT ALLOCATED FUNDS ARE USED FOR INTENDED PURPOSES. THESE INCLUDE: A) ANNUAL REPORTING FROM EACH AGENCY PROGRAM DEMONSTRATING HOW FUNDS ARE UTILIZED AND WHAT IS BEING ACCOMPLISHED; B) SITE VISIT CONDUCTED BY BOARD AND STAFF MEMBERS IN YEAR TWO OF THE TWO-YEAR FUNDING CYCLE TO ENSURE ONGOING FINANCIAL STEWARDSHIP; C) PANEL REVIEW EVERY TWO YEARS WITH BOTH A WRITTEN APPLICATION AND A PRESENTATION OR INTERVIEW. VOLUNTEER REVIEWERS CONDUCT AN IN-DEPTH PROCESS BY REVIEWING GRANT APPLICATIONS AND PARTICIPATING IN PRESENTATIONS AND





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization: **HEAD OF THE LAKES UNITED WAY** Employer identification number: **41-0857077**

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	X	3	24,575.	AVG ON DATE OF GIFT
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 ( AUCTION ITEMS )	X	87	20,274.	AVG ON DATE OF GIFT
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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

TOTAL NUMBER OF CONTRIBUTORS

SCHEDULE M, LINE 32B:

WHEN A DONATION OF STOCK IS RECEIVED, THE STOCK IS TRANSFERRED TO A HEAD OF THE LAKES UNITED WAY BROKER ACCOUNT, USUALLY US BANCORP. THE BROKER SELLS THE STOCK, UPON INSTRUCTIONS FROM THE HLUW PRESIDENT, AND SENDS HLUW THE PROCEEDS LESS ANY COMMISSIONS AND/OR EXPENSES ON THE SALE. THIRD PARTIES ARE NOT USED TO SOLICIT NON-CASH CONTRIBUTIONS.

**SCHEDULE O  
(Form 990)**

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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

OUR COMMUNITY INVESTMENT PROCESS INVITES GRANT APPLICATIONS FROM LOCAL ORGANIZATIONS SERVING THE COMMUNITY IN THE FOLLOWING FOCUS AREAS:

HEALTH: WE FINANCIALLY SUPPORT LOCAL PROGRAMS AND INITIATIVES THAT MAKE IT EASIER FOR INDIVIDUALS TO ACCESS SUBSTANCE ABUSE PROGRAMS, RECEIVE QUALITY HEALTH CARE, AND ACCESS NUTRITIOUS FOODS, STRIVING TO HELP EVERYONE GET AND STAY HEALTHY.

EDUCATION: WE SEEK TO SHIFT THE ODDS SO TOMORROW'S LEADERS CAN BUILD A BETTER FOUNDATION TODAY. WITH AN APPROACH TO EDUCATION THAT SPANS FROM CRADLE TO CAREER, WE'RE STRATEGICALLY INVESTING IN PROGRAMS THAT ENSURE EVERY CHILD GETS A STRONG START IN LIFE, TEENAGERS HAVE THE TOOLS TO LEARN AND GROW, AND YOUNG ADULTS THRIVE IN THE JOB MARKET.

FINANCIAL STABILITY: OUR ORGANIZATION ALLOCATES FUNDING TO PROGRAMS THAT LEAD TO FINANCIAL EMPOWERMENT. STARTING WITH ACCESS TO HOUSING, JOB TRAINING, CREDIT COUNSELING, AND MONEY MANAGEMENT PROGRAMS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

UNITED WAY VOLUNTEER CENTER - THE MISSION OF THE VOLUNTEER CENTER IS TO BUILD COMMUNITY BY PROMOTING EFFECTIVE VOLUNTEERISM AND CONNECTING PEOPLE WITH THE OPPORTUNITY TO SERVE. WE ACCOMPLISH THIS BY PROVIDING AN ONLINE DATABASE OF VOLUNTEER OPPORTUNITIES IN NORTHEASTERN MINNESOTA AND NORTHWESTERN WISCONSIN, A MONTHLY VOLUNTEER NEWSLETTER, AND A PERIODIC VOLUNTEER COLUMN IN THE DULUTH NEWS TRIBUNE AND SUPERIOR TELEGRAM. THE VOLUNTEER CENTER CONNECTS LOCAL VOLUNTEERS WITH OPPORTUNITIES THAT MATCH THEIR SKILLS AND INTERESTS. AFL-CIO COMMUNITY

SERVICES PROGRAM - THE COMMUNITY SERVICES PROGRAM IS A PARTNERSHIP

Name of the organization HEAD OF THE LAKES UNITED WAY	Employer identification number 41-0857077
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BETWEEN UNITED WAY AND ORGANIZED LABOR. THIS PROGRAM IS FOCUSED ON HEALTH AND WELFARE SERVICES OF THE COMMUNITY AND INVOLVING ORGANIZED LABOR IN THE ONGOING ACTIVITIES OF UNITED WAY. THE AFL-CIO COMMUNITY SERVICES PROGRAM SUPPORTS PROJECTS THAT HAVE A CONTINUING IMPACT IN THE HEAD OF THE LAKES REGION INCLUDING, BUT NOT LIMITED TO: ADVOCACY AND INTERVENTION SERVICES, SERVICES TO THE UNEMPLOYED, SHOES FOR TOTS, UCAN TRAINING, DAY OF CARING, AND HOLIDAY PROGRAMS.  
EXPENSES \$ 30,738. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE AND, SUBSEQUENTLY, PRESENTED TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL PRIOR TO ITS FILING.

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

THE BOARD HAS ESTABLISHED THE FOLLOWING CONFLICT OF INTEREST POLICY AND HAS ESTABLISHED APPROPRIATE PROCEDURES FOR IMPLEMENTATION.

THE BOARD POLICY REGARDING CONFLICTS OF INTEREST AND DUALITY OF INVOLVEMENT IS AS FOLLOWS:

1. NO EMPLOYEE OF THE UNITED WAY SHALL SERVE AS A TRUSTEE, DIRECTOR, OR OFFICER OF, OR IN ANY OTHER OFFICIAL CAPACITY WITH, ANY ORGANIZATION WHEN SUCH ORGANIZATION IS A UNITED WAY AFFILIATED AGENCY.

2. A CONFLICT CAN ALSO EXIST WHERE A PERSON'S DUAL POSITIONS COMPROMISE HIS OR HER OBJECTIVITY IN PERFORMING OBLIGATIONS OF LOYALTY TO EITHER ORGANIZATION. BOARD DIRECTORS, EMPLOYEES, VOLUNTEERS OR COMMITTEE MEMBERS WHO BELIEVE THEY HAVE A CONFLICT OF INTEREST SHALL FULLY DISCLOSE TO THE

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

CHAIR OR PRESIDENT SUCH CONFLICT DURING THE CONSIDERATION OF A PROPOSED ALLOCATION GRANT TO ANY SPECIFIC OR TO A SELECT NUMBER OF UNITED WAY AGENCIES, ANY MEMBERSHIP DECISION AFFECTING A SPECIFIC AGENCY, OR OTHER MATTER IMPLICATING A POTENTIAL CONFLICT OF INTEREST. IF SUCH PERSON SERVES ON THE BOARD OR HAS A PROFESSIONAL OR OTHER FINANCIAL RELATIONSHIP WITH ANY PERSON, CORPORATION, AGENCY OR OTHER ORGANIZATION HAVING A FINANCIAL INTEREST IN A BOARD DECISION, SUCH PERSON SHALL BE DISQUALIFIED FROM VOTING ON THE PROPOSED MATTER. SUCH PERSON MAY VOTE ON DECISIONS OR ACTIONS THAT WILL AFFECT ALL AGENCIES OR FUND DISTRIBUTION POLICIES. SUCH PERSON SHALL NOT USE HIS OR HER PERSONAL INFLUENCE IN THE DISCUSSION OF THE MATTER. WHEN THE MEMBER'S KNOWLEDGE WILL ASSIST THE BOARD OR COMMITTEE AND WHEN THE BOARD OR COMMITTEE REQUESTS SUCH INFORMATION, A PERSON WITH A CONFLICT OR DUALITY OF INTEREST MAY BRIEFLY ANSWER PERTINENT QUESTIONS.

3. NO ORGANIZATION WITH WHICH ANY MEMBER OF THE BOARD OR HIS OR HER FAMILY MEMBERS ARE A BOARD MEMBER, STAFF, SIGNIFICANT FINANCIAL SUPPORTER OR ACTIVE VOLUNTEER SHALL RECEIVE ANY SPECIAL CONSIDERATION, ATTRIBUTABLE TO SUCH A RELATIONSHIP, WHATSOEVER BY THE BOARD, OR BY THE STAFF, IN ANY MATTER. THE BOARD MEMBER SHALL DISCLOSE ALL SUCH RELATIONSHIPS.

4. A CONTRACT OR OTHER TRANSACTION BETWEEN THE HEAD OF THE LAKES UNITED WAY AND A DIRECTOR IS NOT VOID OR VOIDABLE BECAUSE THE DIRECTOR IS A PARTY TO THE CONTRACT OR BECAUSE THE DIRECTOR IS PRESENT AT THE MEETING AT WHICH THE CONTRACT OR TRANSACTION IS AUTHORIZED, APPROVED, OR RATIFIED, SO LONG AS THE FOLLOWING CONDITIONS ARE SATISFIED:

A. THE MATERIAL FACTS CONCERNING THE CONTRACT OR TRANSACTION AS THEY RELATE TO THE DIRECTOR'S CONFLICT OF INTEREST MUST BE FULLY DISCLOSED, OR MUST BE KNOWN TO THE BOARD OR COMMITTEE AUTHORIZING, APPROVING OR RATIFYING THE

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

CONTRACT OR TRANSACTION;

B. A COMPETITIVE BID OR COMPARABLE VALUATION EXISTS, IF APPROPRIATE AND RELEVANT TO THE CONTRACT OR TRANSACTION IMPLICATED; AND

C. THE BOARD OR COMMITTEE AUTHORIZING, APPROVING, OR RATIFYING THE CONTRACT OR TRANSACTION MUST DO SO IN GOOD FAITH BY A MAJORITY, NOT COUNTING ANY VOTE THAT THE INTERESTED DIRECTOR MIGHT OTHERWISE HAVE, AND NOT COUNTING THE DIRECTOR IN DETERMINING THE PRESENCE OF A QUORUM.

THESE CONDITIONS ALSO APPLY TO CONTRACTS OR OTHER TRANSACTIONS BETWEEN UNITED WAY AND A MEMBER OF A DIRECTOR'S FAMILY OR AN ORGANIZATION IN OR OF WHICH THE DIRECTOR OR A MEMBER OF THE DIRECTOR'S FAMILY IS A DIRECTOR, OFFICER, OR LEGAL REPRESENTATIVE, OR HAS A MATERIAL FINANCIAL INTEREST.

5. CONFIDENTIALITY OF BOARD PROCEEDINGS ARE OF THE UTMOST IMPORTANCE, AND DISCUSSIONS WHICH OCCUR AT BOARD MEETINGS, INCLUDING BUT NOT LIMITED TO:

(1) FUND DISTRIBUTION POLICIES, FUNDING DECISIONS, OR OTHER ISSUES AFFECTING AN AGENCY'S RELATIONSHIP WITH UNITED WAY, (2) CONTRACTS, (3) DONOR NAMES AND DONATION AMOUNTS, AND (4) PERSONNEL MATTERS, ARE TO STAY WITHIN AND AMONG THE BOARD MEMBERS WITHOUT REGARD TO THEIR RELATIONSHIP WITH SUCH AGENCY OR THIRD PERSON. A PERSON WHO OWES A DUTY TO MORE THAN ONE ORGANIZATION SHOULD ABSENT THEMSELVES FROM DISCUSSIONS INVOLVING, IN ANY MANNER, THE OTHER ORGANIZATION TO AVOID THE POSSIBILITY OF DISADVANTAGING ONE ORGANIZATION AND/OR AVOIDING INAPPROPRIATE DISCLOSURE. IF DECISIONS ARE MADE OR DISCUSSIONS HAD BY THE UNITED WAY BOARD WHICH POTENTIALLY AFFECT THE AGENCY OR OTHER THIRD PARTY WITH WHICH THE BOARD MEMBER, COMMITTEE MEMBER, VOLUNTEER OR EMPLOYEE IS ASSOCIATED, THAT PERSON SHALL NOT DIVULGE THAT INFORMATION TO THE AGENCY PRIOR TO THE UNITED WAY MAKING THE DECISION TO DO SO.

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

6. WHENEVER A QUESTION OR DISPUTE AS TO WHETHER A CONFLICT OF INTEREST EXISTS FOR A BOARD MEMBER, AT THE DISCRETION OF THE BOARD CHAIR, OR VICE CHAIR IF THE CHAIR IS THE BOARD MEMBER IN QUESTION, THE BOARD SHALL EITHER DETERMINE THE QUESTION BY A VOTE OF THE MEMBERS PRESENT AT THE MEETING OR SHALL REFER THE QUESTION TO AN AD HOC COMMITTEE APPOINTED BY THE BOARD CHAIR OR VICE CHAIR. THE MEMBER WHOSE INTEREST IS BEING DETERMINED HAS THE OPPORTUNITY TO SPEAK BUT SHALL NOT PARTICIPATE IN EITHER THE VOTE OR THE COMMITTEE.

7. EACH DIRECTOR'S CONFLICTS OF INTEREST WILL BE DISCLOSED AND UPDATED ANNUALLY. A LIST OF THESE CONFLICTS OF INTEREST WILL BE DISTRIBUTED TO ALL DIRECTORS

#### INTERPRETATION OF TERMS AND POLICY

THE AREAS OF CONFLICTING INTEREST LISTED IN THE "DEFINITIONS" SECTION BELOW, AS WELL AS GENERALLY DESCRIBED IN THE PRECEDING PARAGRAPHS, ARE NOT EXHAUSTIVE. CONFLICTS MIGHT ARISE IN OTHER AREAS OR THROUGH OTHER RELATIONS. IT IS ASSUMED THAT THE DIRECTORS, OFFICERS, AND EMPLOYEES WILL RECOGNIZE SUCH AREAS AND RELATIONS BY ANALOGY.

THE FACT THAT ONE OF THE INTERESTS DEFINED IN THIS POLICY EXISTS DOES NOT NECESSARILY MEAN THAT A CONFLICT EXISTS, OR THAT THE CONFLICT, IF IT EXISTS, IS MATERIAL ENOUGH TO BE OF PRACTICAL IMPORTANCE, OR IF MATERIAL, THAT UPON FULL DISCLOSURE OF ALL RELEVANT FACTS AND CIRCUMSTANCES IT IS NECESSARILY ADVERSE TO THE INTERESTS OF THE UNITED WAY.

HOWEVER, IT IS THE POLICY OF THE BOARD THAT THE EXISTENCE OF ANY OF THE



Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

CONFLICTS OF INTEREST DEFINED IN THIS POLICY SHALL BE DISCLOSED BEFORE ANY TRANSACTION IS CONSUMMATED. IT SHALL BE THE CONTINUING RESPONSIBILITY OF THE BOARD, OFFICERS, AND MANAGEMENT EMPLOYEES TO SCRUTINIZE THEIR TRANSACTIONS AND OUTSIDE BUSINESS INTERESTS AND RELATIONSHIPS FOR POTENTIAL CONFLICTS AND TO IMMEDIATELY MAKE SUCH DISCLOSURES.

#### DISCLOSURE

FOR THE PURPOSE OF CARRYING OUT THIS POLICY, THE UNITED WAY WILL PERIODICALLY DISTRIBUTE TO ALL MEMBERS OF THE BOARD, THE ALLOCATION COMMITTEES AND STAFF, A QUESTIONNAIRE CONCERNING SUCH ORGANIZATIONS WITH WHICH EACH PERSON AND/OR FAMILY MEMBERS IS, OR HAS BEEN WITHIN THE PRIOR TWO YEARS, A TRUSTEE, DIRECTOR, SIGNIFICANT FINANCIAL SUPPORTER, ACTIVE VOLUNTEER, CURRENT CONSUMER OF ITS SERVICES OR STAFF MEMBER. ON THE BASIS OF THESE QUESTIONNAIRES, STAFF WILL IDENTIFY ANY AFFILIATION WHENEVER SUCH ORGANIZATIONS ARE CONSIDERED FOR A POSSIBLE ALLOCATION GRANT OR OTHER MATTER. THIS, HOWEVER, DOES NOT RELEASE A BOARD MEMBER, FUND DISTRIBUTION COMMITTEE MEMBER AND EMPLOYEE OF THE RESPONSIBILITY TO INFORM THE PRESIDENT, CHAIR OR FUND DISTRIBUTION COMMITTEE OF ANY CONFLICTING ROLES OR DUAL ROLES THEY MAY HAVE IF NOT OTHERWISE DISCLOSED.

DIRECTORS, COMMITTEE MEMBERS AND VOLUNTEERS, AS WELL AS EMPLOYEES, ENTER INTO A SPECIAL RELATIONSHIP WITH BOTH THE UNITED WAY AND ITS AFFILIATED AGENCIES. THE QUALITY OF THIS RELATIONSHIP REQUIRES PROTECTION AGAINST POSSIBLE CONFLICTS AND DUALITIES OF INTEREST, OR THE APPEARANCE OF CONFLICT OF INTEREST OR DUALITIES.

DIRECTORS, COMMITTEE MEMBERS AND VOLUNTEERS, AS WELL AS EMPLOYEES, ARE REQUIRED TO DISCLOSE ANY UNITED WAY AGENCY AFFILIATIONS AND OTHER POTENTIAL

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

CONFLICTS OF INTEREST ANNUALLY, OR AS THE POTENTIAL CONFLICT BECOMES KNOWN.

THIS DISCLOSURE IS TO INCLUDE CURRENT CONFLICTS AS WELL AS THOSE WITHIN THE PRIOR TWO YEARS.

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

COMPENSATION OF KEY EMPLOYEES WILL BE DETERMINED BASED ON JOB PERFORMANCE AND BUDGET PARAMETERS. IN ADDITION, THE COMPENSATION COMMITTEE WILL OBTAIN APPROPRIATE COMPARABILITY DATA PRIOR TO MAKING ITS DETERMINATION. THE COMPENSATION AGREEMENT WILL BE PRESUMED REASONABLE WHERE A DETERMINATION HAS BEEN MADE USING COMPARATIVE COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILAR ORGANIZATIONS. FOR EXAMPLE, SALARY DATA FROM SIMILAR SIZED UNITED WAY ORGANIZATIONS MAY BE USED IN THE DELIBERATION PROCESS. THE COMPENSATION COMMITTEE WILL REPORT ITS DETERMINATION TO THE UNITED WAY EXECUTIVE COMMITTEE FOR APPROVAL AT THE FIRST EXECUTIVE COMMITTEE MEETING FOLLOWING THE PRESIDENT'S PERFORMANCE REVIEW. ORGANIZATION OFFICERS RECEIVE NO COMPENSATION.

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

MULTIPLE YEARS OF THE ORGANIZATION'S ANNUAL REPORTS AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE HLUW WEBSITE. THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST. FINANCIAL STATEMENTS, CONFLICT OF INTEREST AND GOVERNING DOCUMENTS ARE AVAILABLE FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON ASSETS HELD BY OTHERS

-108,002.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization **HEAD OF THE LAKES UNITED WAY** Employer identification number **41-0857077**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
HEAD OF THE LAKES UNITED WAY TRUST - 41-6025520, 130 WEST SUPERIOR ST - SUITE 1000, DULUTH, MN 55802-2094	PROVIDE FINANCIAL SUPPORT TO HLUW	MINNESOTA	501(C)(3)	LINE 12D, III-O	HEAD OF THE LAKES UNITED WAY		X

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HEAD OF THE LAKES UNITED WAY TRUST	C	103,061.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	





# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

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.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>HEAD OF THE LAKES UNITED WAY</b>	Taxpayer identification number (TIN) <b>41-0857077</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>424 W SUPERIOR STREET, 402</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>DULUTH, MN 55802-1590</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

**MATT HUNTER**

- The books are in the care of ▶ **424 WEST SUPERIOR ST, #402 - DULUTH, MN 55802**

Telephone No. ▶ **218-726-4770** 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 **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year \_\_\_\_\_ or
- ▶  tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

**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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**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.