

# Return of Organization Exempt From Income Tax

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

2022

**Open to Public Inspection**

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.

**A** For the **2022** calendar year, or tax year beginning **7/01**, **2022**, and ending **6/30**, **2023**

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer identification number	
<input type="checkbox"/> Address change	CLIENT COPY	47-6000166	
<input type="checkbox"/> Name change		<b>E</b> Telephone number	
<input type="checkbox"/> Initial return		402-721-4157	
<input type="checkbox"/> Final return/terminated		<b>G</b> Gross receipts \$	2,097,814.
<input type="checkbox"/> Amended return		<b>F</b> Name and address of principal officer:	<b>H(a)</b> Is this a group return for subordinates?
<input type="checkbox"/> Application pending	CHRISTY FIALA	<b>H(b)</b> Are all subordinates included?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	SAME AS C ABOVE	If "No," attach a list. See instructions.	
<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:	WWW.FREMONTUNITEDWAY.ORG		
<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:	1946	<b>M</b> State of legal domicile: NE

**Part I Summary**

	1 Briefly describe the organization's mission or most significant activities: <u>THE FREMONT AREA UNITED WAY IS A FEDERATED FUND-RAISING, NONPROFIT ORGANIZATION DEDICATED TO HELPING BUILD STRONGER COMMUNITIES.</u>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	12
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a).....	5	11
	6 Total number of volunteers (estimate if necessary).....	6	236
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year 1,567,664.	Current Year 1,984,654.
	9 Program service revenue (Part VIII, line 2g).....		22,582.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	4,827.	28,712.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	-14,264.	-30,007.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	1,558,227.	2,005,941.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	374,915.
14 Benefits paid to or for members (Part IX, column (A), line 4).....			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		511,636.	570,767.
16a Professional fundraising fees (Part IX, column (A), line 11e).....			
b Total fundraising expenses (Part IX, column (D), line 25) <u>118,885.</u>			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....		679,842.	910,954.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....		1,566,393.	1,936,249.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12.....	-8,166.	69,692.
	20 Total assets (Part X, line 16).....	Beginning of Current Year 2,842,648.	End of Year 2,909,737.
	21 Total liabilities (Part X, line 26).....	279,815.	305,730.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	2,562,833.	2,604,007.

**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>CHRISTY FIALA</b>	Date	EXECUTIVE DIR.
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KENT P. SPEICHER</b>	Preparer's signature	Check <input type="checkbox"/> if self-employed PTIN <b>P00126570</b>
	Firm's name <b>ERICKSON &amp; BROOKS</b>	Firm's EIN <b>47-0358808</b>	
	Firm's address <b>P. O. BOX 1270 FREMONT, NE 68026</b>	Phone no. <b>402-721-3454</b>	

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,342,302. including grants of \$ 89,300.) (Revenue \$ 22,582.)

SEE SCHEDULE O

4b (Code: ) (Expenses \$ 396,512. including grants of \$ 365,228.) (Revenue \$ )

FUNDED BY THE ANNUAL CAMPAIGN, AGENCY GRANTS ARE GIVEN TO COMMUNITY PARTNERS MAKING MEASUREABLE RESULTS IN EDUCATION, INCOME, HEALTH, AND BASIC NEEDS.

ADDITIONALLY, THE ORGANIZATION CONTINUED ITS FOCUS ON EARLY LITERACY BY BEING THE LOCAL FUNDER FOR THE DOLLY PARTON IMAGINATION LIBRARY PROGRAM, PROVIDING FREE MONTHLY BOOKS TO DODGE COUNTY CHILDREN FROM BIRTH TO AGE FIVE.

FREMONT AREA UNITED WAY RESPONDS TO COMMUNITY NEEDS IN THE AREAS OF FOOD, SECURITY, AND HOUSING STABILITY.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,738,814.

**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 Revenue Procedure 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
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>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 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
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c 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
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 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
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 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
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 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
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 <b>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
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c 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)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. ....		
	2a		11
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. ....		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? .....		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
d	If "Yes," indicate the number of Forms 8282 filed during the year. ....		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a	Did the sponsoring organization make any taxable distributions under section 4966? .....		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12. ....		10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. ....		10b
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a	Gross income from members or shareholders. ....		11a
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....		11b
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. ....		12b
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state? .....		13a
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. ....		13b
c	Enter the amount of reserves on hand. ....		13c
14a	Did the organization receive any payments for indoor tanning services during the tax year? .....		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. ....		14b
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		X
If "Yes," complete Form 4720, Schedule O.			
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .....		
If "Yes," complete Form 6069.			

**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
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
6	Did the organization have members or stockholders? . . . . .		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body? . . . . .	X	
8b	b Each committee with authority to act on behalf of the governing body? . . . . .	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .		X

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

	Yes	No
10a		X
10b		
11a	X	
11b		
12a	X	
12b	X	
12c	X	
13	X	
14	X	
15a	X	
15b		X
16a		X
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 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. SEE SCHEDULE O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.  
CHRISTY FIALA 445 E 1ST STREET FREMONT NE 68025 402-721-4157

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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) CHRISTY FIALA EXECUTIVE DIR.	0	X					100,456.	0.	0.	
(2) JEFF STEELE PAST CHAIR	0	X		X			0.	0.	0.	
(3) AMANDA HUTTON DIRECTOR	0	X					0.	0.	0.	
(4) SHAUN CUSTARD VICE CHAIR	0	X		X			0.	0.	0.	
(5) DAWN HAMMICH MEMBER AT LARGE	0	X		X			0.	0.	0.	
(6) KEVIN EAIRLEYWINE DIRECTOR	0	X					0.	0.	0.	
(7) MORGAN HEGGE DIRECTOR	0	X					0.	0.	0.	
(8) TAD DINKINS TREASURER	0	X		X			0.	0.	0.	
(9) LINDA MCCLAIN DIRECTOR	0	X					0.	0.	0.	
(10) JON ROHLFS DIRECTOR	0	X					0.	0.	0.	
(11) ZACH SWANSON DIRECTOR	0	X					0.	0.	0.	
(12) STEVE FRANZEN DIRECTOR	0	X					0.	0.	0.	
(13) NICK SCHRECK CHAIR	0	X		X			0.	0.	0.	
(14)										

**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 dotted 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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> .....							100,456.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							100,456.	0.	0.	

**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 **1**

	Yes	No
<b>3</b> 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
<b>4</b> 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
<b>5</b> 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

**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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns.....	<b>1a</b> 649,237.					
	<b>b</b> Membership dues.....	<b>1b</b>					
	<b>c</b> Fundraising events.....	<b>1c</b>					
	<b>d</b> Related organizations.....	<b>1d</b>					
	<b>e</b> Government grants (contributions)....	<b>1e</b> 1,150,133.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above....	<b>1f</b> 185,284.					
	<b>g</b> Noncash contributions included in lines 1a-1f.....	<b>1g</b>					
	<b>h Total.</b> Add lines 1a-1f.....		1,984,654.				
<b>Program Service Revenue</b>	<b>2a</b> <u>PROGRAM SERVICE REVENUE</u> Business Code 624100		22,582.	22,582.			
	<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.....		22,582.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts).....		28,712.			28,712.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties.....						
	<b>6a</b> Gross rents.....	(i) Real (ii) Personal					
		<b>6a</b> 43,071.					
		<b>b</b> Less: rental expenses <b>6b</b> 85,776.					
	<b>c</b> Rental income or (loss) <b>6c</b> -42,705.						
	<b>d</b> Net rental income or (loss).....		-42,705.			-42,705.	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
		<b>7a</b>					
		<b>b</b> Less: cost or other basis and sales expenses <b>7b</b>					
	<b>c</b> Gain or (loss)..... <b>7c</b>						
	<b>d</b> Net gain or (loss).....						
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.....	<b>8a</b> 18,795.					
		<b>b</b> Less: direct expenses..... <b>8b</b> 6,097.					
<b>c</b> Net income or (loss) from fundraising events.....			12,698.			12,698.	
<b>9a</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>10a</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.....						
<b>Miscellaneous Revenue</b>	Business Code						
	<b>11a</b> -----						
	<b>b</b> -----						
	<b>c</b> -----						
	<b>d</b> All other revenue.....						
<b>e Total.</b> Add lines 11a-11d.....							
<b>12 Total revenue.</b> See instructions.....		2,005,941.	22,582.	0.	-1,295.		

**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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	454,528.	454,528.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	100,858.	9,189.	26,636.	65,033.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	398,515.	368,016.	5,113.	25,386.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	33,727.	30,188.	579.	2,960.
10 Payroll taxes.	37,667.	28,398.	2,463.	6,806.
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	22,086.		22,086.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	2,053.			2,053.
12 Advertising and promotion.	2,053.			2,053.
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	52,802.	52,777.		25.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.	6,684.		6,684.	
22 Depreciation, depletion, and amortization.				
23 Insurance.	2,436.		2,436.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>FLEX FUNDS</u>	343,457.	343,457.		
b <u>OTHER</u>	129,285.	125,051.	1,672.	2,562.
c <u>CONTRACTED CONSULTING</u>	120,070.	120,070.		
d <u>OUTREACH AND PUBLICITY</u>	67,415.	67,415.		
e All other expenses.	164,666.	139,725.	10,881.	14,060.
25 Total functional expenses. Add lines 1 through 24e.	1,936,249.	1,738,814.	78,550.	118,885.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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>	1 Cash – non-interest-bearing .....	1,035,748.	1	1,052,721.
	2 Savings and temporary cash investments .....	311,418.	2	313,308.
	3 Pledges and grants receivable, net .....	274,669.	3	343,894.
	4 Accounts receivable, net .....		4	4,036.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....	1,309.	7	1,920.
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	11,961.	9	17,840.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,311,925.		
	b Less: accumulated depreciation .....	10b 192,864.	1,150,072.	10c 1,119,061.
	11 Investments – publicly traded securities .....		11	
	12 Investments – other securities. See Part IV, line 11 .....		12	
	13 Investments – program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	57,471.	15	56,957.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	2,842,648.	16	2,909,737.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	235,439.	17	274,576.
	18 Grants payable .....		18	
	19 Deferred revenue .....	11,765.	19	14,240.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	32,611.	25	16,914.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	279,815.	26	305,730.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions .....	1,698,775.	27	1,947,745.
	28 Net assets with donor restrictions .....	864,058.	28	656,262.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
32 <b>Total net assets or fund balances.</b> .....	2,562,833.	32	2,604,007.	
33 <b>Total liabilities and net assets/fund balances.</b> .....	2,842,648.	33	2,909,737.	

**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	2,005,941.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,936,249.
3	Revenue less expenses. Subtract line 2 from line 1	3	69,692.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,562,833.
5	Net unrealized gains (losses) on investments	5	-250.
6	Donated services and use of facilities	6	2,120.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) <b>SEE SCHEDULE O</b>	9	-30,388.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,604,007.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
3b	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.		

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2022**

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.

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>FREMONT AREA UNITED WAY</b>	Employer identification number <b>47-6000166</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		
(A)						
(B)						
(C)						
(D)						
(E)						
<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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,554,205.	1,972,186.	1,795,898.	1,583,790.	1,875,836.	8,781,915.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 <b>Total.</b> Add lines 1 through 3.	1,554,205.	1,972,186.	1,795,898.	1,583,790.	1,875,836.	8,781,915.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 <b>Public support.</b> Subtract line 5 from line 4.						8,781,915.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	1,554,205.	1,972,186.	1,795,898.	1,583,790.	1,875,836.	8,781,915.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	9,566.	6,136.	2,492.	4,827.	28,712.	51,733.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 <b>Total support.</b> Add lines 7 through 10.						8,833,648.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 <b>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**

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	99.41 %
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	99.71 %
16a <b>33-1/3% support test--2022.</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--2021.</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"/>	
17a <b>10%-facts-and-circumstances test--2022.</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--2021.</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"/>	
18 <b>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) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (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 3 columns: Description, Percentage, and % symbol. Rows: 15 Public support percentage for 2022; 16 Public support percentage from 2021 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Percentage, and % symbol. Rows: 17 Investment income percentage for 2022; 18 Investment income percentage from 2021 Schedule A, Part III, line 17.

19a 33-1/3% support tests—2022. 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.

b 33-1/3% support tests—2021. 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.

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<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)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
<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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<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)? If "Yes," explain in <b>Part VI</b> 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.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<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))? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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? If "Yes," provide detail in <b>Part VI</b> .		
<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)? If "Yes," answer line 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

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

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<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 (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<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  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D -- Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required -- provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E -- Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required -- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

BAA

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Name of the organization

FREMONT AREA UNITED WAY

Employer identification number

47-6000166

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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

[X] 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>FREMONT AREA UNITED WAY</b>	Employer identification number <b>47-6000166</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	WHOLESTONE FARMS ----- 900 S PLATTE ----- FREMONT, NE 68025 -----	\$ 74,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>FREMONT AREA UNITED WAY</b>	Employer identification number <b>47-6000166</b>
--	---

**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
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	



Name of organization  
**FREMONT AREA UNITED WAY**

Employer identification number  
**47-6000166**

**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 information once. See instructions.) ..... \$ \_\_\_\_\_ N/A  
 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
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

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.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization

Employer identification number

FREMONT AREA UNITED WAY

47-6000166

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue, Assets. Rows include: 1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

**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.

1 a 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
1 c Beginning balance	
1 d Additions during the year	
1 e Distributions during the year	
1 f Ending balance	

2 a 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
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 \_\_\_\_\_ %
- c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a 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	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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
1 a Land		70,000.		70,000.
b Buildings		1,167,199.	143,151.	1,024,048.
c Leasehold improvements				
d Equipment		74,726.	49,713.	25,013.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,119,061.

**Part VII Investments – Other Securities.** N/A  
 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) _____		
(I) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) . . . .		

**Part VIII Investments – Program Related.** N/A  
 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) _____		
(10) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . .		

**Part IX Other Assets.** N/A  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) . . . .	

**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) REFUNDABLE ADVANCE	16,824.
(3) SECURITY DEPOSITS	90.
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . .	
	16,914.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements.....		1	2,069,296.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments.....	2 a	-250.	
	b Donated services and use of facilities.....	2 b	2,120.	
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.) SEE PART XIII.....	2 d	61,485.	
	e Add lines 2a through 2d.....	2 e	63,355.	
3	Subtract line 2e from line 1.....		3	2,005,941.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	2,005,941.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.....		1	2,028,122.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a		
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.) SEE PART XIII.....	2 d	91,873.	
	e Add lines 2a through 2d.....	2 e	91,873.	
3	Subtract line 2e from line 1.....		3	1,936,249.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	1,936,249.

**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.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

RENTAL EXPENSES.....	\$	85,776.
SPECIAL EVENTS DIRECT EXPENSES.....		6,097.
UNCOLLECTED PLEDGES.....		-30,388.
<b>TOTAL</b>	<b>\$</b>	<b>61,485.</b>

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

RENTAL EXPENSES.....	\$	85,776.
SPECIAL EVENT DIRECT EXPENSES.....		6,097.
<b>TOTAL</b>	<b>\$</b>	<b>91,873.</b>

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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.

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

**2022**

**Open to Public  
Inspection**

Name of the organization

FREMONT AREA UNITED WAY

Employer identification number

47-6000166

**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.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

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
		<u>IMAGINATION LI</u> (event type)	(event type)	NONE (total number)	(add column (a) through column (c))
Revenue	1	Gross receipts.....	18,795.		18,795.
	2	Less: Contributions.....			
	3	Gross income (line 1 minus line 2).....	18,795.		18,795.
Direct Expenses	4	Cash prizes.....			
	5	Noncash prizes.....			
	6	Rent/facility costs.....	5,102.		5,102.
	7	Food and beverages.....			
	8	Entertainment.....			
	9	Other direct expenses.....	995.		995.
	10	Direct expense summary. Add lines 4 through 9 in column (d).....			6,097.
	11	Net income summary. Subtract line 10 from line 3, column (d).....			12,698.

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. . . \$ \_\_\_\_\_

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



**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.

Department of the Treasury  
 Internal Revenue Service

Employer identification number  
 47-6000166

Name of the organization  
**FREMONT AREA UNITED WAY**

**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  
 SEE PART IV

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

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CARECORPS 723 N BROAD STREET FREMONT, NE 68025	47-0792729		100,000.	0.			SHELTER
(2) CRISIS CENTER 114 E MILITARY AVENUE FREMONT, NE 68025	47-0641821		50,000.	0.			SHELTER
(3) HABITAT FOR HUMANITY PO BOX 932 FREMONT, NE 68026	47-0763503		50,000.	0.			HABITAT HOMES
(4) DODGE COUNTY HEAD START PO BOX 244 FREMONT, NE 68026	47-0493797		75,000.	0.			PRE-SCHOOL
(5) LUTHERAN FAMILY SERVICES 1420 E MILITARY AVENUE FREMONT, NE 68025	23-7267972		45,000.	0.			BOUTIQUE/MENTAL HLTH SVCS YOUTH
(6) FREMONT FAMILY YMCA 810 N LINCOLN FREMONT, NE 68025	47-0376600		50,000.	0.			SCHOLARSHIP/SP NEEDS
(7) OUTSIDE DESIGNATIONS FREMONT FREMONT, NE 68025			8,028.	0.			SHELTER / HOME REPAIR
(8) REBUILDING TOGETHER 445 E 1ST ST FREMONT, NE 68025	77-0695389		50,000.	0.			

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 9

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

**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 non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**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 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

FUNDING COMMUNITY PARTNERS WITH PROGRAM MAKING MEASURABLE RESULTS IN EDUCATION, INCOME, HEALTH, AND BASIC NEEDS. AGENCIES SUBMIT LETTER OF INTENTS. FAUW BOARD GIVE LETTER OF RECOMMENDED RANGE FOR FUNDING REQUESTS. FAUW BOARD LEAD A PANEL REVIEW IN PARTNERSHIP WITH LOCAL DONORS TO PROVIDE RECOMMENDATION TO THE BOARD. BOARD MAKES FINAL DECISION. FAUW STAFF COMPLETE ACKNOWLEDGEMENT LETTERS WITH GRANT AMOUNTS. FUNDING IS FOR ONE YEAR.



**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

Employer identification number

FREMONT AREA UNITED WAY

47-6000166

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

THE FREMONT AREA UNITED WAY IS A FEDERATED FUND-RAISING, NONPROFIT ORGANIZATION DEDICATED TO HELPING BUILD STRONGER COMMUNITIES. THE COMMON FOCUS OF THE UNITED WAY IS INVESTING CHARITABLE GIFTS TO AGENCIES AND INITIATIVES WHICH PROMOTE OPPORTUNITIES FOR A BETTER LIFE IN THE AREAS OF EDUCATION, INCOME, AND HEALTH. THE ORGANIZATION IS SUPPORTED PRIMARILY THROUGH DONOR CONTRIBUTIONS.

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS**

THE FREMONT AREA UNITED WAY SEEKS TO IDENTIFY THE MOST PRESSING HEALTH AND HUMAN SERVICE ISSUES IN OUR LOCAL COMMUNITY AND DISTRIBUTE RESOURCES IN SUCH A WAY AS TO MAKE THE GREATEST IMPACT POSSIBLE- TO CREATE REAL, LASTING CHANGES IN THE LIVES OF OUR NEIGHBORS IN THE AREAS OF EDUCATION, INCOME, AND HEALTH.

THE NUMEROUS PROGRAMS FUNDED BY UW GRANTS PROMOTED EARLY LEARNING AND SUCCESS IN SCHOOL, HELPED FAMILIES MOVE TO FINANCIAL STABILITY, AND SUPPORTED ACCESS TO HEALTH CARE AND IMPROVING FAMILY WELL-BEING.

FREMONT AREA UNITED WAY IS EMBRACING UNITED WAY WORLD WIDE CHANGE TO MOVING TO COMMUNITY IMPACT WORK AND IMPROVING COMMUNITY OUTCOMES WITH LOCAL PARTNERS.

UNITED WAY IS LEADING A COMMUNITY COLLABORATION IN CREATING COMMUNITY CHANGE.

UNITED WAY IS LEADING A COMMUNITY TRANSFORMATION TO ADDRESS SCHOOL READINESS, SOCIAL AND EMOTIONAL NEEDS, AS WELL AS PREVENTION WORK. UNITED WAY HAS RECEIVED MANY GRANTS TO SUPPORT COMMUNITY CHANGE.

Name of the organization

FREMONT AREA UNITED WAY

Employer identification number

47-6000166

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE BOARD OF THE FREMONT AREA UNITED WAY WILL RECEIVE AN ELECTRONIC COPY OF THE 990 FORM FOR REVIEW. IF NO REVISIONS OR CORRECTIONS ARE REPORTED TO THE TREASURER IN WRITING WITHIN 10 DAYS, THE FORM WILL BE SIGNED AND SUBMITTED, ACCORDING TO FILING DEADLINES.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

IN ADDITION TO PROVIDING ANY CONFLICTS OF INTEREST IN WRITING ANNUALLY, THE BOARD IS ASKED TO DISCLOSE ANY POTENTIAL CONFLICTS. MEMBERS REPORTING CONFLICTS ARE PROHIBITED FROM PARTICIPATING IN ANY CONVERSATION OR VOTE RELATED TO THE IDENTIFIED INTEREST.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE COMPENSATION FOR THE EXECUTIVE DIRECTOR IS RECOMMENDED BY THE EXECUTIVE COMMITTEE OF THE BOARD AND APPROVED BY THE BOARD ANNUALLY, FOLLOWING A FORMAL PERFORMANCE REVIEW. COMPARABLE COMPENSATION OF LIKE ORGANIZATIONS WITHIN THE COMMUNITY AND THE UNITED WAY SYSTEM ARE REVIEWED PERIODICALLY.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

DISCLOSURE OF THESE DOCUMENTS AVAILABLE UPON REQUEST.

**FORM 990, PART XI, LINE 9  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

UNCOLLECTIBLE PLEDGES.....	\$	-30,388.
	TOTAL	<u>\$ -30,388.</u>

2022 FEDERAL BOOK DEPRECIATION SCHEDULE

6/30/23

47-6000166

FREMONT AREA UNITED WAY

CLIENT 19685

09:37AM

9/18/23

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCL.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
RENTAL ACTIVITY - OFFICE BUILDINGS																
BUILDINGS																
17	OFFICE BUILDING	11/14/17		328,000							328,000	38,904	S/L	MM	39 .02564	8,410
18	OFFICE BUILDING-2 STORY	11/14/17		172,000							172,000	20,401	S/L	MM	39 .02564	4,410
19	BUILDING REMODEL	6/27/19		640,461							640,461	49,948	S/L	MM	39 .02564	16,421
25	AC - TURNER HOUSE	7/15/19		4,276							4,276	325	S/L	MM	39 .02564	110
27	LANDSCAPING	8/30/19		13,917							13,917	2,629	S/L	15		928
33	REPLACE SEWER PIPES	5/12/22		8,545							8,545	95	S/L	15		570
	TOTAL BUILDINGS			1,167,199	0	0	0	0	0	0	1,167,199	112,302				30,849
LAND																
16	LAND	11/14/17		70,000							70,000					0
	TOTAL LAND			70,000	0	0	0	0	0	0	70,000	0				0
MACHINERY AND EQUIPMENT																
1	COMPUTER	5/25/05		1,133							1,133	1,133	S/L	5		0
2	DONATION SOFTWARE	12/08/05		4,995							4,995	4,995	S/L	3		0
3	NOBILUS LAPTOP COMPUTER	3/01/08		1,125							1,125	1,125	S/L	5		0
4	OFFICE SIGNAGE	1/27/10		695							695	695	S/L	7		0
5	DESKTOP COMPUTER	5/11/10		1,407							1,407	1,407	S/L	5		0
6	ACCTG INTERFACE MODULE	10/04/10		500							500	500	S/L	3		0
7	4 NEW PHONES	12/26/13		599							599	599	S/L	7		0
8	OFFICE PROF PLUS 5-EACH	2/15/14		4,015							4,015	4,015	S/L	3		0
9	SHAWN LAPTOP	2/05/14		835							835	835	S/L	5		0

2022 FEDERAL BOOK DEPRECIATION SCHEDULE

6/30/23

47-6000166

FREMONT AREA UNITED WAY

CLIENT 19685

09:37AM

9/18/23

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.		
10	320 DESKTOP PC	2/05/14		1,726							1,726		S/L	5		0		
11	NETWORK	2/05/14		2,462							2,462		S/L	5		0		
12	CONFERENCE CALL DEVICE	4/03/14		650							650		S/L	7		0		
13	SAVIN C9120 COPIER	12/31/13		4,332							4,332		S/L	5		0		
14	2 DELL LATITUDE LAPTOPS	4/06/15		2,196							2,196		S/L	5		0		
15	DELL COMPUTER - SHERI	4/11/17		940							940		S/L	5		0		
20	PHONE SYSTEM	4/01/19		2,146							2,146		S/L	7		307		
21	2 DESK & 1 STORAGE CABINE	4/03/19		2,366							2,366		S/L	7		338		
22	CONF ROOM CHAIRS/TABLES	4/19/19		7,533							7,533		S/L	7		1,076		
23	MICROWAVE/STOVE/FRIDGE	5/01/19		2,514							2,514		S/L	5		503		
24	WINDOW TREATMENTS	6/01/19		5,170							5,170		S/L	7		739		
26	2-DESKTOP COMPUTERS	3/11/20		2,181							2,181		S/L	5		436		
28	SPRINKLER SYSTEM	6/10/20		5,995							5,995		S/L	5		1,199		
29	OUTDOOR SIGNAGE	11/07/20		1,701							1,701		S/L	5		340		
30	OFFICE DESK & FILING CABINETS	1/01/21		1,867							1,867		S/L	7		267		
31	SPRINKLER SYSTEM	6/23/21		5,295							5,295		S/L	5		1,059		
32	ALARM SYSTEM	2/18/22		1,064							1,064		S/L	7		152		
34	BLINDS	5/12/22		2,367							2,367		S/L	7		338		
35	SERVER	9/30/22		1,762							1,762		S/L	5		264		
36	CONFERENCE ROOM CHAIRS	6/02/23		5,155							5,155		S/L	7		61		
TOTAL MACHINERY AND EQUIPME											74,726	0	0	0	0	42,634	7,079	
TOTAL DEPRECIATION											1,311,925	0	0	0	0	1,311,925	154,936	37,928
GRAND TOTAL DEPRECIATION											1,311,925	0	0	0	0	1,311,925	154,936	37,928



**Nebraska Corporation Income Tax Return**  
 for the taxable year January 1, 2022 through December 31, 2022 or other taxable year  
 beginning 7/01, 2022 and ending 6/30, 2023

Name Doing Business As (dba)

PLEASE DO NOT WRITE IN THIS SPACE

**CLIENT COPY**

Legal Name

FREMONT AREA UNITED WAY

Street or Other Mailing Address

445 E 1ST STREET

City

FREMONT, NE 68025

State Zip Code

Business Classification Code  
624100

Date Business Began in Nebraska

Principal Business Activity in Nebraska  
FUND-RAISING

Federal ID Number  
47-6000166

Nebraska ID Number  
8454124

Check if:  Initial Return

Final Return (Example, dissolved. See instr.)

Address Change

Name Change

Exempt Organization

Cooperative Meeting IRC § 6072(d)

7004 Attached

3800N, 775N, 312N, or 1107N Attached

**Corporation Filing Status** (Answer questions A through D, as applicable.)

**A** Does this corporation own at least 50% of another corporation; or is it owned at least 50% by another corporation?

(1)  YES (2)  NO

If Yes, attach Federal Form 851 or a schedule of affiliated corporations and federal IDs. Answer questions B, C, and D.

**B** Is one single Nebraska return being filed for the entire group?

(1)  YES (2)  NO

**C** Are you filing as a unitary group in any other state?  
 (1)  YES (2)  NO

**D** Check the method used to determine Nebraska income (check only one):

- (1)  Combined report of a controlled group of corporations
- (2)  Separate report by a member of a controlled group of corporations (attach supporting documentation)
- (3)  Alternate method (attach Nebraska Department of Revenue approval)

1	Federal gross sales or receipts, less returns and allowances	1	
2	Federal taxable income (FTI) (see instructions)	2	
3	Adjustments increasing FTI (line 9, from attached Nebraska Schedule A)	3	
4	Adjustments decreasing FTI (line 19, from attached Nebraska Schedule A)	4	
5	Adjusted FTI (enter line 2 plus line 3 minus line 4)	5	0.
6	Nebraska taxable income before Nebraska carryovers (see instructions)	6	0.
7	Nebraska capital loss carryover (see instructions - attach worksheet)	7	
8	Nebraska taxable income after Nebraska capital loss carryover (line 6 minus line 7)	8	0.
9	Nebraska net operating loss carryover (see instructions - attach worksheet)	9	
10	Net Nebraska taxable income (line 8 minus line 9)	10	0.
11	Nebraska tax <input type="checkbox"/> Check this box if you are an insurance company	11	0.
12	Premium tax credit (see instructions - attach schedule)	12	
13	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	13	
14	Community Development Assistance Act credit (attach Form CDN)	14	
15	Form 3800N nonrefundable credit (attach Form 3800N)	15	
16	Total nonrefundable credits (total of lines 12 through 15)	16	
17	Nebraska tax after nonrefundable credits. Subtract line 16 from line 11 (if line 16 is more than line 11, enter -0-)	17	0.
18	Form 3800N refundable credit (attach Form 3800N)	18	
19	Tax deposited with Form 7004N	19	
20	2022 estimated income tax payments (minus any Form 4466N adjustment)	20	
21	Beginning Farmer credit	21	
22	Nebraska income tax withheld (see instructions)	22	
23	Credit for school district property taxes (attach Form PTC)	23	239.
24	Credit for community college property taxes (attach Form PTC)	24	21.
25	Total refundable credits and payments (total of lines 18 through 24)	25	260.
26	<b>Tax Due</b> (line 17 minus line 25)	26	
27	Penalty for underpayment of estimated income tax (see instructions)	27	
28	Amount Due (when line 25 is less than the total of lines 17 and 27) If paying electronically, check here	28	
29	Overpayment (when line 25 is greater than the total of lines 17 and 27)	29	260.
30	Amount on line 29 to be credited to 2023 estimated income tax	30	
31	Overpayment to be refunded (line 29 minus line 30). Direct deposit: Complete lines 32a, 32b, and 32c	31	260.

32 a Routing Number \_\_\_\_\_ 32 b Type of Account  1=Checking 2=Savings

32 c Account Number \_\_\_\_\_ (see instructions)

32 d  Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that as taxpayer or preparer, I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Officer

Date

402-721-4157

Daytime Phone Number

Title

KENT P. SPEICHER

Preparer's Signature

Date

ERICKSON & BROOKS

P. O. BOX 1270 FREMONT, NE 68026

Print Firm's Name (or yours if self-employed), Address and Zip Code

WWW.FREMONTUNITEDWAY.ORG

Email Address

P00126570

Preparer's PTIN

47-0358808

EIN

402-721-3454

Daytime Phone

Paper filers must attach a copy of the federal return and supporting schedules, as filed with the IRS, to this return.



**Nebraska Schedule A – Adjustments to FTI**  
**Nebraska Schedule I – Apportionment for Multistate Business**

Name on Form 1120N: **FREMONT AREA UNITED WAY** Nebraska ID Number: **8454124**

**Nebraska Schedule A**  
 • You must use Schedule A if you make an adjustment on lines 3 or 4 of Form 1120N.

**Adjustments Increasing FTI**

1	State and local government interest and dividend income (see instructions)	1	
2	Federal net operating loss deduction	2	
3	Federal capital loss carryover	3	
4	Allocable, nonapportionable loss	4	
5	Related expenses	5	
6	Interest expense disallowance	6	
7	Total allocable, nonapportionable loss (add lines 4-6) (attach affidavit – see instructions)	7	
8	Other increasing adjustments a List type: _____ b Amount: \$ _____ Total other increasing adjustments. Enter total of lines 8b	8	
9	Total adjustments increasing FTI (total of lines 1, 2, 3, 7, and 8). Enter here and on line 3, Form 1120N	9	

**Adjustments Decreasing FTI**

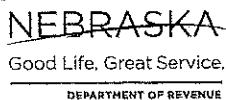
10	Qualified U.S. government interest deduction. (attach supporting schedule)	10	
11	Total foreign dividends (line 7, Nebraska Schedule II)	11	
12	Special foreign tax credit adjustment (line 12, Nebraska Schedule II)	12	
13	Allocable, nonapportionable income	13	
14	Related expenses	14	
15	Interest expense disallowance	15	
16	Net allocable, nonapportionable income (line 13 minus lines 14 and 15) (attach affidavit – see instructions)	16	
17	Nebraska College Savings Program (see instructions)	17	
18	Other decreasing adjustments a List type: _____ b Amount: \$ _____ Total other decreasing adjustments. Enter total of lines 18b	18	
19	TOTAL adjustments decreasing FTI (total of lines 10, 11, 12, 16, 17, and 18). Enter here and on line 4, Form 1120N	19	

**Nebraska Schedule I – Apportionment for Multistate Business**

1	Adjusted FTI (line 5, Form 1120N)	1	
2	Nebraska apportionment factor (from line 15 below)	2	%
3	Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 6, Form 1120N	3	

**Nebraska Apportionment Factor – Sales or Gross Receipts**

	Total	Nebraska	
4	Sales or gross receipts minus returns and allowances	4	
5	Sales delivered or shipped to purchasers in Nebraska: shipped from outside Nebraska	5	
6	Sales delivered or shipped to purchasers in Nebraska: shipped from within Nebraska	6	
7	Sales shipped from Nebraska to the U.S. government	7	
8	Interest on sales of tangible personal property	8	
9	Interest, dividends, and royalties from intangible property	9	
10	Gross rents	10	
11	Net gain on sales of intangible property	11	
12	Gross receipts from sales of tangible personal and real property not included above	12	
13	Other income a List type: _____ b Amount: \$ _____ c Nebraska Amount: \$ _____ Enter total of lines 13b in first column. Enter total of lines 13c in second column.	13	
14	<b>Total sales or gross receipts</b>	14	
15	<b>Nebraska apportionment factor.</b> (Divide line 14, Nebraska column, by line 14, Total column, and round to six decimal places). Enter as a percent here and on Schedule I, line 2 above.	15	%



**Nebraska Schedule II – Foreign Dividend and Special Foreign Tax Credit Deduction**

FORM 1120N  
Schedule II

**2022**

Name on Form 1120N

Nebraska ID Number

FREMONT AREA UNITED WAY

8454124

**Nebraska Schedule II – Foreign Dividend and Special Foreign Tax Credit Deduction**

• Attach Schedule C, Federal Form 1120 or Schedule A, Federal Form 1120-L and a schedule separating foreign and domestic dividends.

**Foreign Dividend Deduction Computation**

**NOTE: The Nebraska Foreign Dividend Deduction calculated on lines 1 through 6 is only for those dividends included in federal taxable income from corporations that are not subject to the Internal Revenue Code (IRC). This includes those corporations whose dividends do not qualify for the dividends received deduction under IRC § 243.**

1	Dividends from foreign corporations and certain FSCs subject to the IRC § 245 deduction (total of lines 6 and 7, column (a), Schedule C, Federal Form 1120)	1	
2	Special deductions on line 1 amount. Enter the total of lines 6 and 7, column (c), Schedule C, Federal Form 1120	2	
3	Net foreign dividends subject to the IRC § 245 deduction included in FTI (line 1 minus line 2)	3	
4	Other dividends from foreign corporations. Enter amount from line 14, Schedule C, Form 1120	4	
5	Income from controlled foreign corporations under Subpart F treated as a foreign dividend under the IRC	5	
6	Foreign dividend gross-up (IRC § 78). Enter amount from line 18, Schedule C, Form 1120	6	
7	Total foreign dividends (add lines 3 through 6). Enter the result here and on line 11, Schedule A, Form 1120N	7	

**Special Foreign Tax Credit Deduction Computation**

**Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by a foreign country, or one of its political subdivisions, at a rate in excess of the maximum federal corporate tax rate (see instructions).**

8	FTI from qualifying foreign taxing jurisdictions		
	a Jurisdictions: _____ b Amount: \$ _____		
	Total FTI from qualifying foreign taxing jurisdictions. Enter total of lines 8b	8	
9	Foreign taxes	9	
10	After tax foreign income (line 8 minus line 9)	10	
11	After tax foreign income not taxed (divide line 10 result by .79; enter result here)	11	
12	Special foreign tax credit adjustment (subtract line 11 from line 8. If less than 0, enter 0). Enter here and on line 12, Schedule A, Form 1120N	12	

All filers are encouraged to e-file their return.

Mail this return and remit payment (electronically, if required) to:  
 Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.  
 revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

