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Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2010

Open to Public  
Inspection

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

A For the 2010 calendar year, or tax year beginning and ending

B Check if applicable

 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization <b>BEMIDJI AREA UNITED WAY</b>		D Employer identification number <b>41-1567744</b>	
Doing Business As		E Telephone number <b>(218) 444-8929</b>	
Number and street (or P.O. box if mail is not delivered to street address) <b>3124 HANNAH AVE NW P.O. BOX 27</b>		Room/suite	
City or town, state or country, and ZIP + 4 <b>BEMIDJI, MN 56619</b>		G Gross receipts \$ <b>603,681.</b>	
F Name and address of principal officer: <b>ASHLI BOWEN</b> <b>SAME AS C ABOVE</b>		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

I Tax-exempt status  501(c)(3)  501(c)( ) (insert no.)  4947(a)(1) or  527J Website: ► **WWW.UNITEDWAYBEMIDJI.ORG**K Form of organization:  Corporation  Trust  Association  Other ► L Year of formation: **1987** M State of legal domicile: **MN**

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <b>UNITED WAY OF BEMIDJI AREA'S MISSION IS TO IMPROVE LIVES BY MOBILIZING THE CARING POWER OF THE</b>		
	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	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
Revenue	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2a)	<b>428,005.</b>	<b>590,432.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>4,607.</b>	<b>7,283.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>438,208.</b>	<b>603,681.</b>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>303,189.</b>	<b>312,339.</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>66,952.</b>	<b>67,610.</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
Expenses	b Total fundraising expenses (Part IX, column (D), line 25) ► <b>30,085.</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>59,094.</b>	<b>65,655.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>429,235.</b>	<b>445,604.</b>
	19 Revenue less expenses Subtract line 18 from line 12	<b>8,973.</b>	<b>158,077.</b>
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	<b>571,053.</b>	<b>748,584.</b>
	22 Net assets or fund balances Subtract line 21 from line 20	<b>149,237.</b>	<b>157,499.</b>
		<b>421,816.</b>	<b>591,085.</b>

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	► <i>Ashli Bowen</i>	Date <i>8/10/11</i>
	Signature of officer	Date
► <b>ASHLI BOWEN, EXECUTIVE DIRECTOR</b>		
Type or print name and title		

Paid Preparer	Print/Type preparer's name <b>SANDRA NELSON</b>	Preparer's signature <i>Sandra Nelson</i>	Date <i>8-8-11</i>	Check if self-employed <input type="checkbox"/>	PTIN
Use Only	Firm's name ► <b>MILLER MCDONALD, INC.</b>	Firm's EIN ►			
	Firm's address ► <b>P.O. BOX 486 BEMIDJI, MN 56619-0486</b>			Phone no. <b>(218) 751-6300</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 1 Briefly describe the organization's mission:

UNITED WAY OF BEMIDJI AREA IMPROVES LIVES BY MOBILIZING THE CARING POWER OF THE COMMUNITY. OUR FOCUS ON ADVANCING THE COMMON GOOD, CREATES A MEANINGFUL DIFFERENCE IN THE LIVES OF AREA CHILDREN, YOUTH, AGING ADULTS AND THEIR CAREGIVERS, PEOPLE IN CRISIS AND PEOPLE WITH

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 exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported4a (Code                   ) (Expenses \$ 329,842. including grants of \$ 294,205. ) (Revenue \$                   )  
UNITED WAY OF BEMIDJI AREA STRATEGICALLY INVESTS DOLLARS IN REPUTABLE, KNOWLEDGEABLE AGENCIES THAT BUILD A SOLID NETWORK OF SUPPORT AROUND OUR COMMUNITY IN THE AREAS OF EDUCATION, INCOME AND HEALTH. THE COMMUNITY INVESTMENT PROCESS ENSURES THAT UNITED WAY'S INVESTMENTS IN NONPROFIT PROGRAMS AND INITIATIVES ADDRESS THE ROOT-CAUSE OF THE MOST SERIOUS HUMAN NEEDS IN THE COMMUNITY AND CREATE REAL, LASTING CHANGE IN PEOPLE'S LIVES IN THE AREAS OF EDUCATION, INCOME AND HEALTH. THE COMMUNITY INVESTMENT CABINET IS THE HALLMARK OF UNITED WAY'S ACCOUNTABILITY TO THE COMMUNITY. PRIOR TO MAKING FUNDING RECOMMENDATIONS TO THE UNITED WAY'S BOARD OF DIRECTORS, THE COMMUNITY INVESTMENT CABINET SPEND COUNTLESS HOURS THOROUGHLY REVIEWING APPLICATIONS FOR FUNDING, INCLUDING INTERVIEWING THE AGENCIES APPLYING4b (Code                   ) (Expenses \$ 10,419. including grants of \$ 10,419. ) (Revenue \$                   )  
THE UNITED WAY OF BEMIDJI AREA VENTURE GRANT PROGRAM PROVIDES ONE-TIME FUNDING TO AGENCIES AND PROGRAMS FOR THE DEVELOPMENT OF NEW OR EXPANSION OF EXISTING PROGRAMS.4c (Code:                   ) (Expenses \$ 16,153. including grants of \$ 0. ) (Revenue \$                   )  
THE UNITED WAY OF BEMIDJI AREA'S HOLIDAY GIFTS FOR KIDS PROGRAM COLLECTS CHRISTMAS GIFTS AND DISTRIBUTES THEM TO AREA CHILDREN IN NEED. IN 2010, THE PROGRAM HELPED OVER 451 FAMILIES/1,114 CHILDREN.4d Other program services. (Describe in Schedule O.)(Expenses \$ 8,420. including grants of \$ 215. ) (Revenue \$                   )4e Total program service expenses ► 364,834.

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## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 <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>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20a X	
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a	X
24b		24b	
24c		24c	
24d		24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
28a	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
28b	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Form 990 (2010)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
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	2
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country ► <i>See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.</i>	5a	
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 <b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
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?	7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8 <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9 <b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
10 <b>Section 501(c)(7) organizations.</b> Enter:	10a	
a Initiation fees and capital contributions included on Part VIII, line 12	10b	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	
11 <b>Section 501(c)(12) organizations.</b> Enter:	11b	
a Gross income from members or shareholders	12a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	12b	
12 <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b	
13 <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>	14a	X
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	14b	
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI  X

### 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	15	
1b	Enter the number of voting members included in line 1a, above, who are independent	15	
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 or 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	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
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 in Schedule O		X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		X
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		X
16b			

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► <u>MN</u>
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
	<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► <u>THE ORGANIZATION - (218) 444-8929</u>
	<u>3124 HANNAH AVE NW P.O. BOX 27, BEMIDJI, MN 56619</u>

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
 Check if Schedule O contains a response to any question 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 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 and/or Box 7 of Form 1099-MISC) 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

List persons in the following order: individual trustees or directors; institutional trustees, officers; key employees, highest compensated employees, and former such persons

 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
KEN HOWE <u>PRESIDENT</u>		X					0.	0.	0.
CHRIS CORRADI <u>VICE PRESIDENT</u>		X					0.	0.	0.
KEN RAW <u>TREASURER</u>		X					0.	0.	0.
ROSIE BERG <u>SECRETARY</u>		X					0.	0.	0.
RITA ALBRECHT <u>BOARD MEMBER</u>		X					0.	0.	0.
BRIAN BISSONETTE <u>BOARD MEMBER</u>		X					0.	0.	0.
ANN DALEY <u>BOARD MEMBER</u>		X					0.	0.	0.
JEREMY FAYETTE <u>BOARD MEMBER</u>		X					0.	0.	0.
MICHELLE LASHA <u>BOARD MEMBER</u>		X					0.	0.	0.
BILL MAKI <u>BOARD MEMBER</u>		X					0.	0.	0.
KAREN OFTELIE <u>BOARD MEMBER</u>		X					0.	0.	0.
KATHY PALM <u>BOARD MEMBER</u>		X					0.	0.	0.
MARLA PATRIAS <u>BOARD MEMBER</u>		X					0.	0.	0.
DALE THOMPSON <u>BOARD MEMBER</u>		X					0.	0.	0.
BOB VERCHOTA <u>BOARD MEMBER</u>		X					0.	0.	0.
ASHLI BOWEN <u>EXECUTIVE DIRECTOR</u>	40.00		X				41,574.	0.	0.
JENNIFER SANFORD <u>OFFICE ADMINISTRATOR</u>	22.00			X			17,682.	0.	0.

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

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

0

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	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. **NONE**

Name of the organization	(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 in compensation from the organization ► 0

Form 990 (2010)

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a 8,923.				
	b Membership dues	1b				
	c Fundraising events	1c 7,572.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 573,937.				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f	► 590,432.				
Program Service Revenue	2 a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	►				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	► 7,283.	7,283.			
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
	6 a Gross Rents	(i) Real	(ii) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 7,572. of contributions reported on line 1c) See Part IV, line 18	a 0.				
b Less direct expenses	b 0.	0.				
c Net income or (loss) from fundraising events	►					
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities	►					
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory	►					
Miscellaneous Revenue	Business Code					
11 a MANAGEMENT FEES	900099	5,908.	5,908.			
b MISCELLANEOUS REVENUE	900099	58.	58.			
c						
d All other revenue						
e Total. Add lines 11a-11d	► 5,966.					
12 Total revenue See instructions.	► 603,681.	13,249.	0.	0.		

**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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21	312,339.	312,339.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	59,806.	14,952.	29,903.	14,951.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,963.	741.	1,482.	740.
9 Other employee benefits				
10 Payroll taxes	4,841.	1,210.	2,421.	1,210.
11 Fees for services (non-employees).				
a Management				
b Legal				
c Accounting	5,200.		5,200.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	6,901.	414.		6,487.
13 Office expenses	8,823.	1,877.	3,472.	3,474.
14 Information technology				
15 Royalties				
16 Occupancy	2,927.	732.	1,171.	1,024.
17 Travel	2,391.	717.	717.	957.
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	4,039.		4,039.	
22 Depreciation, depletion, and amortization	1,311.	328.	524.	459.
23 Insurance	2,217.	310.	1,485.	422.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a COST OF HOLIDAY GIFTS F	16,153.	16,153.		
b BAD DEBT	14,085.	14,085.		
c MISCELLANEOUS EXPENSES	903.	271.	271.	361.
d COMMUNITY IMPACT RESPON	705.	705.		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	445,604.	364,834.	50,685.	30,085.
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	50.	1	50.
	2 Savings and temporary cash investments	302,961.	2	296,566.
	3 Pledges and grants receivable, net	208,453.	3	209,984.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	13,621.		
	b Less. accumulated depreciation	10b 10,959.	3,973.	10c 2,662.
	11 Investments - publicly traded securities	55,267.	11	238,973.
	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	349.	15	349.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	571,053.	16	748,584.
Liabilities	17 Accounts payable and accrued expenses	2,737.	17	2,641.
	18 Grants payable	146,500.	18	154,858.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	149,237.	26	157,499.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	410,454.	27	585,001.
	28 Temporarily restricted net assets	11,362.	28	6,084.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	421,816.	33	591,085.
	34 Total liabilities and net assets/fund balances	571,053.	34	748,584.

Form 990 (2010)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	603,681.
2	Total expenses (must equal Part IX, column (A), line 25)	2	445,604.
3	Revenue less expenses. Subtract line 2 from line 1	3	158,077.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	421,816.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	11,192.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	591,085.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

1 Accounting method used to prepare the Form 990.  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
b Were the organization's financial statements audited by an independent accountant?  
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Form 990 (2010)

**SCHEDULE A**  
(Form 990 or 990-EZ)

## Public Charity Status and Public Support

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

---

**Name of the organization**

**Employer identification number**

## BEMIDJI AREA UNITED WAY

41-1567744

**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 11, check only one box.)

1	<input type="checkbox"/>	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).						
2	<input type="checkbox"/>	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)						
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).						
4	<input type="checkbox"/>	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	<input type="checkbox"/>	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	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).						
7	<input checked="" type="checkbox"/>	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	<input type="checkbox"/>	A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)						
9	<input type="checkbox"/>	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)						
10	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety. See section 509(a)(4).						
11	<input type="checkbox"/>	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 that describes the type of supporting organization and complete lines 11e through 11h						
	a <input type="checkbox"/>	Type I	b <input type="checkbox"/>	Type II	c <input type="checkbox"/>	Type III - Functionally integrated	d <input type="checkbox"/>	Type III - Other
e	<input type="checkbox"/>	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)						
f		If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box						
g		Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?						
	(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?						
	(ii)	A family member of a person described in (i) above?						
	(iii)	A 35% controlled entity of a person described in (i) or (ii) above?						
h		Provide the following information about the supported organization(s).						

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

I H A E

For more information on the Paperwork Reduction Act Notices, see the instructions for Form 990 or 990-EZ.

**Schedule A (Form 990 or 990-EZ) 2010**

**Part I 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	446,718.	521,585.	573,225.	426,465.	590,840.	2,558,833.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	446,718.	521,585.	573,225.	426,465.	590,840.	2,558,833.
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)						
6 Public support. Subtract line 5 from line 4						2,558,833.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	446,718.	521,585.	573,225.	426,465.	590,840.	2,558,833.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,810.	12,242.	8,223.	4,607.	7,283.	39,165.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	121.	156.	5,596.	5,557.	11,430.	
11 Total support. Add lines 7 through 10						2,609,428.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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						► <input type="checkbox"/>

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

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	98.06	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	98.30	%
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>	
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						
<b>14 First five 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 stop here ► <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

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

**SCHEDULE D**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

**2010**Open to Public  
Inspection

Name of the organization

**BEMIDJI AREA UNITED WAY**

Employer identification number

**41-1567744****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, 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)?  Yes  No

9 In Part XIV, 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" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in 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 are a 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 programs  
 e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0.	0.	0.		
b Contributions	160,526.	0.	0.		
c Net investment earnings, gains, and losses	2,256.	0.	0.		
d Grants or scholarships	0.	0.	0.		
e Other expenditures for facilities and programs	0.	0.	0.		
f Administrative expenses	0.	0.	0.		
g End of year balance	162,782.				

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► 100.00 %

b Permanent endowment ► .00 %

c Term endowment ► .00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by

(i) unrelated organizations

(ii) related organizations

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

4 Describe in Part XIV the intended uses of the organization's endowment funds

	Yes	No
3a(i)		X
3a(ii)		X
3b		

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	13,621.		10,959.	2,662.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 2,662.

Schedule D (Form 990) 2010

**Part VII Investments - Other Securities.** 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> (Col. (b) must equal Form 990, Part X, col (B) line 12.) ►		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(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> (Col. (b) must equal Form 990, Part X, col (B) line 13.) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 15.) ►**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 25.) ►

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under

3. FIN 48 (ASC 740)

032053

12-20-10

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	1	603,681.
2	2	445,604.
3	3	158,077.
4	4	11,192.
5	5	
6	6	
7	7	
8	8	
9	9	11,192.
10	10	169,269.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	1	691,706.
2		
a	2a	11,192.
b	2b	76,833.
c	2c	
d	2d	
e	2e	88,025.
3	3	603,681.
4		
a	4a	
b	4b	
c	4c	0.
5	5	603,681.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	1	522,437.
2		
a	2a	76,833.
b	2b	
c	2c	
d	2d	
e	2e	76,833.
3	3	445,604.
4		
a	4a	
b	4b	
c	4c	0.
5	5	445,604.

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4: THE ENDOWMENT FUND SHALL BE USED FOR THE PURPOSES OF**EXPENDITURES FOR: (1) INITIATING, EXPANDING OR SUPPORTING UNITED WAYCOMMUNITY IMPACT INITIATIVES AND PROGRAMS; AND (2) SUPPORTING BEMIDJI AREANONPROFIT 501(C)3 PROGRAMS AND SERVICES THROUGH UNITED WAY'SALLOCATION/COMMUNITY IMPACT INVESTMENTS AND VENTURE GRANTS.**PART X, LINE 2: THE ORGANIZATION QUALIFIES AS A TAX-EXEMPT****ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, AND,**

THEREFORE, HAS NO PROVISION FOR INCOME TAXES. IT IS NOT A PRIVATE FOUNDATION. ON JANUARY 1, 2010, THE ORGANIZATION ADOPTED THE RECOGNITION REQUIREMENTS FOR UNCERTAIN INCOME TAX POSITIONS AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, WITH NO CUMULATIVE EFFECT ADJUSTMENT REQUIRED. INCOME TAX BENEFITS ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. THE ORGANIZATION HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE INTERNAL REVENUE SERVICE AND ALL STATE JURISDICTIONS WHERE IT OPERATES. THE ORGANIZATION BELIEVES THAT INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE AFFECT ON THE ORGANIZATION'S FINANCIAL CONDITION, RESULTS OF OPERATIONS OR CASH FLOWS. ACCORDINGLY, THE ORGANIZATION HAS NOT RECORDED ANY RESERVES, OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT DECEMBER 31, 2010. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THE ORGANIZATION BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS PRIOR TO 2007.

**SCHEDULE I**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

OMB No 1545-0047

**2010**

Open to Public  
Inspection .

Name of the organization

**BEMIDJI 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?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance		(h) Purpose of grant or assistance
						(g) Description of non-cash assistance	(h) Purpose of grant or assistance	
ADULT DAY SERVICES 620 CARR LAKE RD SE BEMIDJI, MN 56601	43-1960840	501(c)3	14,050.	0.				THERAPEUTIC SERVICES FOR OLDER ADULTS.
ARC UNITED 1819 BEMIDJI AVE. NW BEMIDJI, MN 56601	51-0653115	501(c)3	6,100.	0.				ADVOCACY & SUPPORT FOR PEOPLE WITH DISABILITIES.
BEMIDJI COMMUNITY SOUP KITCHEN 8429 BEMIDJI RD NE BEMIDJI, MN 56601	36-3615054	501(c)3	7,000.	0.				FREE MEALS 3 TIMES A WEEK TO THOSE IN NEED.
BOYS & GIRLS CLUB OF THE BEMIDJI AREA - P.O. BOX 191 - BEMIDJI, MN 56619	81-0599601	501(c)3	17,800.	0.				AFTER SCHOOL POSITIVE PROGRAMS FOR YOUTH AND TEENS.
HORIZON HEALTH/RSPV P.O. BOX 220 PIERZ, MN 56364	41-1699160	501(c)3	9,275.	0.				VOLUNTEER PROGRAM CONNECTING OLDER ADULTS WITH VOLUNTEER OPPORTUNITIES.
FOSTER GRANDPARENTS/SENIOR COMPANIONS - P.O. BOX 1518 - WALKER, MN 56484	41-0872993	501(c)3	12,750.	0.				SENIOR MENTORS FOR YOUTH AND SERVICES FOR HOMEBOUND ISOLATED SENIORS.

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

## Schedule I (Form 990) BEMIDJI AREA UNITED WAY

## Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

41-1567744 Page 1

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GIRL SCOUTS MN WI LAKES & PINES 750 PAUL BUNYAN DR. NW BEMIDJI, MN 56601	41-0877820	501(c)3	0.	0.			PROVIDES & PROMOTES EDUCATIONAL PROGRAMMING FOR GIRLS.
HOPE HOUSE P.O. BOX 1097 BEMIDJI, MN 56619	41-1658456	501(c)3	13,700.	0.			SERVES & ASSISTS PEOPLE WITH SERIOUS & PERSISTENT MENTAL ILLNESS.
LUTHERAN SOCIAL SERVICE 403 NW 4TH ST., STE. 120 BEMIDJI, MN 56601	41-0872993	501(c)3	7,950.	0.			SUPPORTIVE SERVICES FOR PEOPLE WITH DISABILITIES.
NORTH COUNTRY FOOD BANK 424 N. BROADWAY CROOKSTON, MN 56716	41-1459758	501(c)3	12,150.	0.			PROVIDES FOOD TO NON-PROFIT AGENCIES.
NORTH COUNTRY HOSPICE 3525 PINE RIDGE AVE. NW BEMIDJI, MN 56601	41-1266009	501(c)3	11,000.	0.			PROVIDE IN-HOME CARE FOR TERMINALLY ILL PATIENTS.
OCCUPATIONAL DEVELOPMENT CENTER 1260 INDUSTRIAL PARK DR. SE BEMIDJI, MN 56601	41-0973895	501(c)3	6,050.	0.			JOB OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES & OTHER EMPLOYMENT BARRIERS.
OURS TO SERVE HOUSE OF HOSPITALITY 416 IRVINE AVE. NW BEMIDJI, MN 56601	36-3418205	501(c)3	22,000.	0.			TEMPORARY SHELTER, FOOD, AND SUPPORT SERVICES FOR HOMELESS FAMILIES.
PEACEMAKER RESOURCES P.O. BOX 862 BEMIDJI, MN 56619	45-0507287	501(c)3	6,100.	0.			PREVENTION PROGRAMS THAT PROMOTE CONFLICT MANAGEMENT & COOPERATIVE LIFE SKILLS TO YOUTH.
SEXUAL ASSAULT PROGRAM P.O. BOX 1472 BEMIDJI, MN 56619	41-1369558	501(c)3	14,350.	0.			FREE & CONFIDENTIAL ADVOCACY SERVICES FOR SURVIVORS OF SEXUAL VIOLENCE.

Schedule I (Form 990)

## Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TIMBER BAY P.O. BOX 371 BEMIDJI, MN 56619	23-7058853	501(C)3	13,100.	0.		BUILD SUPPORTIVE RELATIONSHIPS WITH AT-RISK YOUTH AND THEIR FAMILIES.	
UPPER MISSISSIPPI MENTAL HEALTH CENTER - PO BOX 640 - BEMIDJI, MN 56619	41-0901540	501(C)3	10,500.	0.		CHILD AND ADOLESCENT THERAPEUTIC SERVICES PROGRAM WHICH PROVIDES CASE MANAGEMENT AND	
VOYAGERS BOY SCOUT COUNCIL 3877 STEENER RD. HERMANSTOWN, MN 55811	41-0695583	501(C)3	5,700.	0.		CHARACTER AND LEADERSHIP BUILDING PROGRAMS FOR MALE YOUTH.	
EVERGREEN HOUSE P.O. BOX 662 BEMIDJI, MN 56619	41-1297737	501(C)3	32,175.	0.		EMERGENCY SHELTER FOR YOUTH; RECOVERY HOUSE FOR CHEMICAL DEPENDENT MALES; YOUTH MENTORING PROGRAM	
NORTHWOODS CAREGIVERS 616 AMERICA AVE. STE. 170 BEMIDJI, MN 56601	41-1993133	501(C)3	7,200.	0.		PROVIDES SERVICES FOR SENIORS AND OTHER SPECIAL NEEDS INDIVIDUALS AND FAMILIES.	
PAUL BUNYAN SENIOR ACTIVITY CENTER 216 3RD ST. NW BEMIDJI, MN 56601	41-1470043	501(C)3	11,950.	0.		ACTIVITIES AND PROGRAMS FOR OLDER ADULTS.	
NORTHERN DENTAL ACCESS 1405 ANNE STREET NW BEMIDJI, MN 56601	84-1711812	501(C)3	7,774.	0.		DENTAL CARE AND OTHER FAMILY SERVICE REFERRALS TO LOW INCOME FAMILIES ENROLLED IN MA OR MN.	
RESTORE HOUSE 1001 MISSISSIPPI AVE NW BEMIDJI, MN 56601	26-1689061	501(C)3	5,500.	0.		FAITH BASED TRANSITIONAL HOUSING PROGRAM FOR INDIVIDUALS IN RECOVERY FROM DRUGS AND ALCOHOL.	

BEMIDJI AREA INT'L WAY

## Part III Grants and Other Assistance to Individuals in the Un 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
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AND AGREE IN THE STATEMENT OF AGREEMENT TO MAKE AVAILABLE ANNUAL REPORTS UP

THE GENERAL PUBLIC. IN ADDITION, IF THEY DO NOT REAPPLY FOR UNITED WAY

FUNDING THE FOLLOWING COMMUNITY INVESTMENT CALENDAR YEAR (JULY-JUNE). THEY

## **MUST PROVIDE A WRITTEN REPORT TO THE INITIATED WAY ON HOW THE INVESTMENT**

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**Part IV Supplemental Information**

CALENDAR YEAR (JULY-JUNE), THEY MUST REPORT ON THEIR SERVICES/PROGRAMS, OBJECTIVES, CLIENTS SERVED, ASSESSMENT TOOLS, AND FINANCES WITHIN THE APPLICATION.

AGENCIES THAT RECEIVE A VENTURE GRANT FROM THE UNITED WAY MUST PROVIDE A WRITTEN REPORT BY DECEMBER 31 THE ORGANIZATION AGREES TO PROVIDE A WRITTEN PROJECT REPORT (ADDRESSING ALL PROPOSED APPLICATION ITEMS AND INCLUDE A FINANCIAL SUMMARY, COPIES OF ALL RECEIPTS ARE REQUIRED) WITHIN 30 DAYS OF THE CONCLUSION OF THE PROJECT OR BY DECEMBER 31. ALL FUNDS MUST BE EXPENDED BY DECEMBER 31.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

UPPER MISSISSIPPI MENTAL HEALTH CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: CHILD AND ADOLESCENT THERAPEUTIC SERVICES PROGRAM WHICH PROVIDES CASE MANAGEMENT AND SKILLS EDUCATION TO CHILDREN DIAGNOSED AS EMOTIONALLY DISTURBED.

NAME OF ORGANIZATION OR GOVERNMENT: NORTHERN DENTAL ACCESS

(H) PURPOSE OF GRANT OR ASSISTANCE: DENTAL CARE AND OTHER FAMILY SERVICE REFERRALS TO LOW INCOME FAMILIES ENROLLED IN MA OR MN CARE.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered "Yes" to Form 990,

Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

**BEMIDJI AREA UNITED WAY**

Employer identification number  
**41-1567744**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment from the organization or a related organization?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization?

**b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization?

**b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JENNIFER SANFORD	(i) <b>17,682.</b>	0.	0.	0.	0.	<b>17,682.</b>	0.
2	(i) 0.	0.	0.	0.	0.	0.	0.
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

**BEMIDJI AREA UNITED WAY**

Employer identification number  
**41-1567744**

### FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMMUNITY. WE ADVANCE THE COMMON GOOD BY CREATING OPPORTUNITIES FOR A  
BETTER LIFE FOR ALL. OUR FOCUS IS ON EDUCATION, INCOME AND HEALTH □  
THE BUILDING BLOCKS FOR A GOOD QUALITY LIFE. UNITED WAY ADVANCES THE  
COMMON GOOD BY INVESTING IN NONPROFIT HEALTH AND HUMAN SERVICE PROGRAMS  
AND SERVICES THAT ADDRESS THE MOST CRITICAL NEEDS AND DELIVER THE  
GREATEST IMPACT POSSIBLE; IMPLEMENTING COMMUNITY IMPACT INITIATIVES  
AND SUPPORTING YEAR ROUND PROGRAMS THAT ADDRESS NEW AND EMERGING NEEDS;  
AND, FORMING STRATEGIC PARTNERSHIPS AND COLLABORATION □ SHARING  
RESPONSIBILITY AND ACCOUNTABILITY FOR DELIVERING MEANINGFUL AND  
LONG-LASTING RESULTS.

### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MENTAL AND PHYSICAL DISABILITIES BY FOCUSING ON THE BUILDING BLOCKS FOR  
A GOOD LIFE: EDUCATION - HELPING CHILDREN, YOUTH AND ADULTS ACHIEVE  
THEIR FULL POTENTIAL; INCOME - PROMOTING FINANCIAL STABILITY,  
INCREASING SELF-SUFFICIENCY AND INDEPENDENCE; AND, HEALTH - IMPROVING  
PEOPLE'S HEALTH AND SOCIAL WELL-BEING, AND PROVIDING EMERGENCY  
SERVICES. THE UNITED WAY'S AGENDA FOR ADVANCING THE COMMON GOOD  
INCLUDES: INVESTING IN NONPROFIT HEALTH AND HUMAN SERVICE PROGRAMS AND  
SERVICES THAT ADDRESS THE MOST CRITICAL NEEDS AND DELIVER THE GREATEST  
IMPACT POSSIBLE; IMPLEMENTING COMMUNITY IMPACT INITIATIVES AND SUPPORT  
YEAR ROUND PROGRAMS THAT ADDRESS NEW AND EMERGING NEEDS; AND, FORMING  
STRATEGIC PARTNERSHIPS AND COLLABORATIONS.

### FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

Name of the organization

BEMIDJI AREA UNITED WAY

Employer identification number

41-1567744

BACKPACK BUDDIES - A FOOD PACK PROGRAM THAT ENSURES BEMIDJI AREA CHILDREN EXPERIENCING FOOD INSECURITY AND HUNGER HAVE ACCESS TO NUTRITIONAL, EASY-TO-PREPARE AND NON-PERISHABLE FOOD ON WEEKENDS AND DURING SCHOOL HOLIDAYS AND BREAKS.

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

FOR FUNDING, REVIEWING THE AGENCY'S FINANCIALS, THE PROGRAM(S) OUTCOMES, THE AGENCY'S COLLABORATIVE EFFORTS, THE AGENCY'S ABILITY TO EFFECTIVELY MEET COMMUNITY AND CLIENT NEEDS, AND THE ALIGNMENT TO UNITED WAY'S FOCUS ON ADVANCING THE COMMON GOOD. THE BOARD OF DIRECTORS IS RESPONSIBLE FOR FINAL INVESTMENT DECISIONS WHEN THEY APPROVE THE TOTAL INVESTMENTS TO PARTNER AGENCIES EACH YEAR.

ADDITIONAL INVESTMENTS ARE APPROVED BY THE BOARD OF DIRECTOR TO IMPLEMENT COMMUNITY IMPACT INITIATIVES AND PROGRAMS THAT ADDRESS GAPS IN RESPONDING TO CRITICAL, NEW AND EMERGING COMMUNITY NEEDS AROUND THE AREAS OF EDUCATION, INCOME AND HEALTH.

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

COMMUNITY IMPACT INITIATIVES - UNITED WAY IDENTIFIES A LIMITED NUMBER OF CRITICAL ISSUES (GAPS IN SERVICES OR EMERGING NEEDS) WHERE WE FEEL ACTION IS REQUIRED AND WE WILL DEVELOP IMPACT STRATEGIES/PROGRAMS IN RESPONSE. SUCH STRATEGIES INCLUDE: COATS FOR THE COMMUNITY, THE EARNED INCOME AND CHILD TAX CREDIT OUTREACH AND AWARENESS CAMPAIGN, FAMILYWIZE, A FREE PRESCRIPTION DISCOUNT CARD FOR THE UNINSURED, AND BACKPACK BUDDIES, A FOOD PACK PROGRAM THAT ENSURES BEMIDJI AREA CHILDREN EXPERIENCING FOOD INSECURITY AND HUNGER HAVE ACCESS TO NUTRITIONAL, EASY-TO-PREPARE AND NON-PERISHABLE FOOD ON WEEKENDS AND DURING SCHOOL HOLIDAYS/BREAKS.

Name of the organization

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Employer identification number

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EXPENSES \$ 8,420. INCLUDING GRANTS OF \$ 215. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION'S BY-LAWS STATE  
ALL MEMBERS ARE THOSE WHO HAVE CONTRIBUTED TIME OR MONEY TO THE  
ORGANIZATION DURING THE PAST 12 MONTHS.

FORM 990, PART VI, SECTION B, LINE 11: AN INDEPENDENT CERTIFIED AUDIT, IRS  
FORM 990, AND CHARITABLE ORGANIZATION ANNUAL REPORT WILL BE CONDUCTED BY A  
CERTIFIED PUBLIC ACCOUNTANT AND COMPLETED BY JUNE 15 OF EACH YEAR. THE  
AUDIT WILL BE PREPARED IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. THE CERTIFIED PUBLIC  
ACCOUNTANT THAT COMPLETED THE AUDIT WILL PRESENT HIS/HER FINDINGS AT THE  
AUGUST BOARD MEETING EACH YEAR FOR APPROVAL. THE AUDITOR REPORT WILL BE  
MADE AVAILABLE TO ALL POTENTIAL AND CURRENT DONORS UPON REQUEST.

INFORMATION ON THE IRS FORM 990 WILL BE MADE AVAILABLE TO THE PUBLIC VIA  
SEVERAL ON-LINE FUNDERS' SITES.

FORM 990, PART VI, SECTION B, LINE 12C: BOARD OF DIRECTORS, COMMUNITY  
INVESTMENT CABINET MEMBERS, AND UNITED WAY STAFF ARE GIVEN A CONFLICT OF  
INTEREST POLICY TO SIGN AT THE BEGINNING OF EACH YEAR. A STANDING AGENDA  
ITEM ASKING IF THERE ARE ANY APPARENT CONFLICTS OF INTEREST IS AT THE  
BEGINNING OF ALL AGENDAS FOR MEETINGS HELD WITH THE BOARD OF DIRECTORS AND  
THE ALLOCATIONS COMMITTEE MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15: PERFORMANCE EVALUATION PROCESS

UWBA EXECUTIVE DIRECTOR AND ALL OTHER OFFICE STAFF WILL BE EVALUATED  
ANNUALLY DURING THE MONTH OF NOVEMBER, PRIOR TO THE DECEMBER BOARD OF

Name of the organization

BEMIDJI AREA UNITED WAY

Employer identification number

41-1567744

DIRECTORS MEETING. AT THIS TIME, DISCUSSION OF DISCHARGE OF ALL

RESPONSIBILITIES AND GOALS WILL BE DISCUSSED.

THE EXECUTIVE DIRECTOR PROVIDES SALARY REVIEWS TO THE EXECUTIVE COMMITTEE  
OF THE EXECUTIVE DIRECTOR AND ADMINISTRATIVE ASSISTANT EVERY TWO YEARS,  
PRIOR TO THE EVALUATIONS BEING COMPLETED.

EXECUTIVE DIRECTOR REVIEW PROCESS

1) IN EARLY OCTOBER, THE BOARD SECRETARY WILL DISTRIBUTE THE ANNUAL  
PERFORMANCE REVIEW (APR) EVALUATION FORM TO ALL BOARD MEMBERS, THE  
COMMUNITY INVESTMENT CABINET CHAIR, AND THE CAMPAIGN CHAIR(S). THE  
SECRETARY WILL COLLECT ALL APR FORMS UNTIL THE DEADLINE AT THE END OF THE  
MONTH AND THEN COMPILE THE AVERAGE SCORES ON EACH EVALUATION ITEM.

2) THE EXECUTIVE DIRECTOR WILL ALSO COMPLETE AN APR EVALUATION FORM TO RATE  
HIS/HER OWN PERFORMANCE. THE APR FORM WILL BE GIVEN TO THE SECRETARY.

3) THE SECRETARY WILL SHARE THE APR RESULTS WITH THE EXECUTIVE COMMITTEE  
MEMBERS AT A SEPARATE MEETING, ABSENT THE DIRECTOR, ASAP AFTER THE DEADLINE  
OR CLOSE TO THE NOVEMBER EXECUTIVE COMMITTEE MEETING. THE EXECUTIVE  
COMMITTEE WILL GRANT A SALARY PACKAGE BASED ON THE COST OF LIVING,  
SATISFACTORY COMPLETION OF THE JOB RESPONSIBILITIES, GOALS, MERIT, AND  
MARKET VALUE.

4) THE PRESIDENT WILL CONTACT AND MEET WITH THE DIRECTOR TO REVIEW THE  
RESULTS OF THE EXECUTIVE COMMITTEE SPECIAL PERSONNEL MEETING AND PRESENT  
THE TERMS OF THE CONTRACT FOR THE FOLLOWING YEAR. THE PRESIDENT WILL ALSO  
REVIEW WITH THE EXECUTIVE DIRECTOR, HER COMMUNITY INVOLVEMENT (I.E.,

Name of the organization

BEMIDJI AREA UNITED WAY

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SERVING ON LOCAL BOARDS AND ORGANIZATIONS) AND IDENTIFY NEW OPPORTUNITIES AND/OR CHANGES.

5) THE SALARY RECOMMENDATIONS WILL BE ENTERED INTO THE BUDGET FOR FINAL APPROVAL AT THE DECEMBER BOARD OF DIRECTORS MEETING.

THE EXECUTIVE DIRECTOR SHALL BE ELIGIBLE FOR A SALARY ADJUSTMENT IN TWELVE-MONTH INTERVALS BASED ON THE CALENDAR YEAR.

OFFICE STAFF REVIEW PROCESS TO DETERMINE COMPENSATION

THE EXECUTIVE DIRECTOR IS RESPONSIBLE FOR ADMINISTERING THE EMPLOYEE REVIEWS FOR ALL OTHER OFFICE STAFF. BOTH THE EXECUTIVE DIRECTOR AND THE INDIVIDUAL EMPLOYEE ARE EXPECTED TO COMPLETE A PERFORMANCE REVIEW FORM. THE RESULTS WILL BE COMPARED AND DISCUSSED. RESULTS WILL THEN BE SHARED WITH THE EXECUTIVE COMMITTEE ALONG WITH A SALARY RECOMMENDATION FROM THE EXECUTIVE DIRECTOR FOR THE EMPLOYEE BY THE END OF NOVEMBER. SALARY ADJUSTMENTS SHALL BE GRANTED ON THE BASIS OF JOB PERFORMANCE.

FORM 990, PART VI, SECTION C, LINE 19: THEY ARE AVAILABLE UPON REQUEST.

Application for Extension of Time To File an  
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for *Charities & Nonprofits*.

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only 

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

Type or print	Name of exempt organization <b>BEMIDJI AREA UNITED WAY</b>	Employer identification number <b>41-1567744</b>
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions <b>3124 HANNAH AVE NW P.O. BOX 27</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BEMIDJI, MN 56619</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

**0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**THE ORGANIZATION**

- The books are in the care of ► **3124 HANNAH AVE NW P.O. BOX 27 - BEMIDJI, MN 56619**  
Telephone No ► **(218) 444-8929** FAX No ► **(218) 444-8928**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ►  . If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until

**AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for

►  calendar year **2010** or►  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

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

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

LHA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)