



Consolidated Financial Statements
December 31, 2019 and 2018

United Way of Abilene, Inc.

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Independent Auditor's Report

To the Board of Directors
United Way of Abilene, Inc.
Abilene, Texas

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of United Way of Abilene, Inc., which comprise the consolidated statements of financial position as of December 31, 2019 and 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of United Way of Abilene, Inc. as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information on pages 35 through 39 is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the typed name and date.

Abilene, Texas
July 29, 2020

United Way of Abilene, Inc.
Consolidated Statements of Financial Position
December 31, 2019 and 2018

	2019	2018
Assets		
Cash and cash equivalents	\$ 1,273,233	\$ 731,367
Contract revenue receivable	127,117	103,444
Receivables - other	84,996	363
Campaign promises to give, net	1,114,271	1,024,498
Prepaid expenses	19,245	11,650
Investments	3,351,347	2,936,506
Cash surrender value of life insurance	63,485	19,202
Beneficial interest in assets held by others	53,926	46,528
Endowment promises to give, net of discount	773,833	954,570
Property and equipment, net	42,693	47,171
	\$ 6,904,146	\$ 5,875,299
Liabilities and net assets		
Liabilities		
Accounts payable	\$ 246,728	\$ 31,970
Deferred revenue	38,595	13,986
Payroll and benefits payable	73,470	56,631
Community funds commitment	1,371,057	1,339,990
Total liabilities	1,729,850	1,442,577
Net assets		
Without donor restrictions (Note 10)	1,952,184	1,685,259
With donor restrictions (Note 11)	3,222,112	2,747,463
Total net assets	5,174,296	4,432,722
Total liabilities and net assets	\$ 6,904,146	\$ 5,875,299

	2019		Total
	Without Donor Restriction	With Donor Restriction	
OPERATING REVENUES			
Public support from annual campaigns			
2019 - 2020 Campaign	\$ -	\$ 1,711,404	\$ 1,711,404
2018 - 2019 Campaign	-	130,023	130,023
2017 - 2018 Campaign	-	-	-
Federal and state employee campaigns	-	1,107	1,107
Foundation contributions, net of discount	-	55,134	55,134
Net assets released from restrictions			
Satisfaction of program or period restriction (Note 12)	1,987,885	(1,987,885)	-
Total public support from annual campaigns	<u>1,987,885</u>	<u>(90,217)</u>	<u>1,897,668</u>
Other public support and revenues			
Disaster relief contributions	-	441,614	441,614
TXU Energy Aid Program	-	60,357	60,357
First Responders Emergency and Disaster Aid	-	4,100	4,100
Community network - state contracts	418,048	-	418,048
Community network - other funding	140,095	309,097	449,192
Special events			
Gross revenue from special events	632,790	-	632,790
Less cost of direct benefits to donors	(35,880)	-	(35,880)
Net revenue from special events	<u>596,910</u>	<u>-</u>	<u>596,910</u>
Assets for Independence	-	-	-
CFC administrative reimbursement	-	-	-
Sponsorships	24,124	-	24,124
Investment return, net	147,502	246,977	394,479
Other revenue	11,028	-	11,028
Net assets released from restrictions			
Satisfaction of program or period restriction (Note 12)	504,677	(504,677)	-
Total other public support and revenues	<u>1,842,384</u>	<u>557,468</u>	<u>2,399,852</u>
Total operating revenues	<u>3,830,269</u>	<u>467,251</u>	<u>4,297,520</u>
OPERATING EXPENSES			
Program services	2,680,341	-	2,680,341
Supporting services	883,003	-	883,003
Total operating expenses	<u>3,563,344</u>	<u>-</u>	<u>3,563,344</u>
OPERATING EXCESS (LOSS)	266,925	467,251	734,176
Change in beneficial interest in assets held by others	-	7,398	7,398
Change in net assets	266,925	474,649	741,574
Net assets at beginning of year	1,685,259	2,747,463	4,432,722
Net assets at end of year	<u>\$ 1,952,184</u>	<u>\$ 3,222,112</u>	<u>\$ 5,174,296</u>

See Notes to Consolidated Financial Statements

United Way of Abilene, Inc.
Consolidated Statements of Activities
Years Ended December 31, 2019 and 2018

2018		
Without Donor Restriction	With Donor Restriction	Total
\$ -	\$ -	\$ -
-	1,675,748	1,675,748
1,188	110,119	111,307
-	2,038	2,038
-	84,730	84,730
1,980,796	(1,980,796)	-
<u>1,981,984</u>	<u>(108,161)</u>	<u>1,873,823</u>
-	-	-
-	66,791	66,791
-	4,100	4,100
431,097	-	431,097
107,480	29,024	136,504
258,529	-	258,529
(56,363)	-	(56,363)
202,166	-	202,166
3,570	-	3,570
620	-	620
25,525	-	25,525
11,260	(22,294)	(11,034)
11,284	-	11,284
87,519	(87,519)	-
<u>880,521</u>	<u>(9,898)</u>	<u>870,623</u>
<u>2,862,505</u>	<u>(118,059)</u>	<u>2,744,446</u>
2,213,394	-	2,213,394
604,585	-	604,585
<u>2,817,979</u>	<u>-</u>	<u>2,817,979</u>
44,526	(118,059)	(73,533)
-	(3,399)	(3,399)
44,526	(121,458)	(76,932)
<u>1,640,733</u>	<u>2,868,921</u>	<u>4,509,654</u>
<u>\$ 1,685,259</u>	<u>\$ 2,747,463</u>	<u>\$ 4,432,722</u>

	2019			
	Program Services			Total Program Services
	Allocations and Grants	Community Impact	Community Investment	
Allocations and grants				
Allocations	\$ 1,519,971	\$ 6,000	\$ -	\$ 1,525,971
Assistance grants	-	384,909	-	384,909
Total allocations and grants	<u>1,519,971</u>	<u>390,909</u>	<u>-</u>	<u>1,910,880</u>
Personnel expenses				
Salaries and wages	-	447,017	10,050	457,067
Payroll taxes	-	35,596	813	36,409
Retirement	-	20,267	-	20,267
Health insurance	-	66,630	-	66,630
Workers compensation insurance	-	293	-	293
Staff development	-	3,446	-	3,446
Contract services	-	21,170	-	21,170
Total personnel expenses	<u>-</u>	<u>594,419</u>	<u>10,863</u>	<u>605,282</u>
Other expenses				
Membership investment - Texas	-	-	-	-
Membership investment - UWA	-	-	-	-
Occupancy	-	16,770	-	16,770
Telephone	-	7,235	-	7,235
Office supplies	-	5,093	-	5,093
Postage	-	58	-	58
In-kind expense	-	17,802	-	17,802
Equipment repairs, maintenance and lease	-	2,941	-	2,941
Office equipment	-	1,227	-	1,227
Information system expense	-	19,435	-	19,435
IT consulting - tech support	-	1,463	-	1,463
Community event participation	-	4,917	-	4,917
Travel	-	2,596	-	2,596
Dues/memberships	-	1,569	-	1,569
Professional fees	-	3,355	-	3,355
Printing	-	2,080	-	2,080
Insurance expense	-	2,166	-	2,166
Bank, credit card, and trust fees	-	-	-	-
Marketing and advertising	-	5,638	-	5,638
Event and meeting expense	-	21,456	436	21,892
Special event expense	-	-	-	-
Cost of direct benefits to donors	-	-	-	-
Indirect cost allocation	-	47,942	-	47,942
Total other expenses before depreciation	<u>-</u>	<u>163,743</u>	<u>436</u>	<u>164,179</u>
Depreciation	-	-	-	-
Unrelated business income tax	-	-	-	-
Less expenses included with revenues on the statement of activities				
Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>\$ 1,519,971</u>	<u>\$ 1,149,071</u>	<u>\$ 11,299</u>	<u>\$ 2,680,341</u>

See Notes to Consolidated Financial Statements

United Way of Abilene, Inc.
Consolidated Statements of Functional Expenses
Years Ended December 31, 2019 and 2018

2019			
Supporting Services			
General and Administrative	Fundraising	Total Supporting Services	Total
\$ -	\$ -	\$ -	\$ 1,525,971
-	-	-	384,909
-	-	-	1,910,880
141,046	112,188	253,234	710,301
10,897	8,829	19,726	56,135
17,455	3,054	20,509	40,776
13,559	6,710	20,269	86,899
293	-	293	586
1,324	3,686	5,010	8,456
-	-	-	21,170
184,574	134,467	319,041	924,323
-	5,595	5,595	5,595
-	28,257	28,257	28,257
16,770	-	16,770	33,540
2,935	-	2,935	10,170
5,597	4,077	9,674	14,767
4,215	-	4,215	4,273
-	64,268	64,268	82,070
4,255	-	4,255	7,196
372	-	372	1,599
20,566	3,241	23,807	43,242
1,508	-	1,508	2,971
292	312	604	5,521
661	8,770	9,431	12,027
520	325	845	2,414
19,669	-	19,669	23,024
4,604	6,330	10,934	13,014
15,619	-	15,619	17,785
1,878	1,734	3,612	3,612
700	14,073	14,773	20,411
5,892	11,932	17,824	39,716
-	349,730	349,730	349,730
-	35,880	35,880	35,880
(47,942)	-	(47,942)	-
58,111	534,524	592,635	756,814
6,806	-	6,806	6,806
401	-	401	401
-	(35,880)	(35,880)	(35,880)
\$ 249,892	\$ 633,111	\$ 883,003	\$ 3,563,344

	2018			
	Program Services			
	Allocations and Grants	Community Impact	Community Investment	Total Program Services
Allocations and grants				
Allocations	\$ 1,455,400	\$ 6,000	\$ -	\$ 1,461,400
Assistance grants	-	74,958	-	74,958
Total allocations and grants	<u>1,455,400</u>	<u>80,958</u>	<u>-</u>	<u>1,536,358</u>
Personnel expenses				
Salaries and wages	-	333,810	10,050	343,860
Payroll taxes	-	26,149	800	26,949
Retirement	-	17,235	-	17,235
Health insurance	-	57,139	-	57,139
Workers compensation insurance	-	1,156	-	1,156
Staff development	-	1,518	-	1,518
Contract services	-	66,584	-	66,584
Total personnel expenses	<u>-</u>	<u>503,591</u>	<u>10,850</u>	<u>514,441</u>
Other expenses				
Membership investment - Texas	-	-	-	-
Membership investment - UWA	-	-	-	-
Occupancy	-	19,277	-	19,277
Telephone	-	6,101	-	6,101
Office supplies	-	13,231	-	13,231
Postage	-	140	-	140
In-kind expense	-	-	-	-
Equipment repairs, maintenance and lease	-	3,969	-	3,969
Office equipment	-	4,446	-	4,446
Information system expense	-	3,506	-	3,506
IT consulting - tech support	-	3,780	-	3,780
Volunteer appreciation and awards	-	-	-	-
Community event participation	-	10,530	-	10,530
Travel	-	4,884	-	4,884
Dues/memberships	-	1,719	-	1,719
Professional fees	-	3,347	-	3,347
Printing	-	1,714	-	1,714
Insurance expense	-	1,736	-	1,736
Bank, credit card, and trust fees	-	-	-	-
Marketing and advertising	-	12,782	-	12,782
Event and meeting expense	-	19,212	566	19,778
Cost of direct benefits to donors	-	-	-	-
Direct program assistance	-	7,149	-	7,149
Indirect cost allocation	-	43,908	-	43,908
Total other expenses before depreciation	<u>-</u>	<u>161,431</u>	<u>566</u>	<u>161,997</u>
Depreciation	<u>-</u>	<u>598</u>	<u>-</u>	<u>598</u>
Less expenses included with revenues on the statement of activities				
Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>\$ 1,455,400</u>	<u>\$ 746,578</u>	<u>\$ 11,416</u>	<u>\$ 2,213,394</u>

See Notes to Consolidated Financial Statements

United Way of Abilene, Inc.
Consolidated Statements of Functional Expenses
Years Ended December 31, 2019 and 2018

2018			
Supporting Services			
General and Administrative	Fundraising	Total Supporting Services	Total
\$ -	\$ -	\$ -	\$ 1,461,400
-	-	-	74,958
-	-	-	1,536,358
144,564	114,042	258,606	602,466
11,780	8,947	20,727	47,676
15,129	-	15,129	32,364
13,007	5,046	18,053	75,192
957	-	957	2,113
1,826	1,681	3,507	5,025
5,312	-	5,312	71,896
192,575	129,716	322,291	836,732
-	5,594	5,594	5,594
-	27,692	27,692	27,692
15,960	-	15,960	35,237
2,796	-	2,796	8,897
4,823	71	4,894	18,125
5,992	-	5,992	6,132
-	66,650	66,650	66,650
4,744	-	4,744	8,713
2,070	-	2,070	6,516
9,810	2,319	12,129	15,635
2,385	-	2,385	6,165
515	274	789	789
225	-	225	10,755
3,353	3,856	7,209	12,093
442	75	517	2,236
19,461	-	19,461	22,808
7,851	5,204	13,055	14,769
15,986	-	15,986	17,722
854	2,568	3,422	3,422
298	11,630	11,928	24,710
5,086	86,609	91,695	111,473
-	56,363	56,363	56,363
-	-	-	7,149
(43,908)	-	(43,908)	-
58,743	268,905	327,648	489,645
11,009	-	11,009	11,607
-	(56,363)	(56,363)	(56,363)
\$ 262,327	\$ 342,258	\$ 604,585	\$ 2,817,979

United Way of Abilene, Inc.
Consolidated Statements of Cash Flows
Years Ended December 31, 2019 and 2018

	2019	2018
Operating activities		
Change in net assets	\$ 741,574	\$ (76,932)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities		
Net (gains) loss on investments	(324,542)	58,463
Change in beneficial interest in assets held with CFA	(7,398)	3,399
Depreciation	6,806	11,607
Contributions restricted for endowment	(30,194)	(74,524)
Change in cash value of life insurance	(44,283)	(14,519)
Noncash contributions (stock)	-	(49,582)
Changes in assets and liabilities		
Contract revenue receivable	(23,673)	35,598
Receivables - other	(84,633)	22,550
Campaign promises to give, net	(89,773)	76,014
Prepaid expenses	(7,595)	2,332
Accounts payable	214,758	9,860
Deferred revenue	24,609	(21,100)
Payroll and benefits payable	16,839	(12,114)
Community funds commitment	31,067	38,958
Trust funds payable	-	(39,140)
	423,562	(29,130)
Net cash from (used for) operating activities		
Investing activities		
Purchase of investments	(401,480)	(1,630,051)
Proceeds from sales of investments	311,181	964,318
Acquisition of property and equipment	(2,328)	(23,951)
	(92,627)	(689,684)
Net cash used for investing activities		
Financing activities		
Collections of contributions restricted for long-term investment	210,931	254,655
	210,931	254,655
Net cash from financing activities		
Net change in cash and cash equivalents	541,866	(464,159)
Cash and cash equivalents at beginning of year	731,367	1,195,526
Cash and cash equivalents at end of year	\$ 1,273,233	\$ 731,367

Note 1 - Organization and Nature of Activities

The accompanying consolidated financial statements include the financial position, activities, functional expenses, and cash flows of United Way of Abilene, Inc. (United Way of Abilene) and its subsidiary, United Way Foundation of Abilene (the Foundation). All significant interrelated accounts and transactions have been eliminated in the consolidated financial statements.

About United Way of Abilene

United Way of Abilene, Inc., a not-for-profit organization, improves lives by leveraging the intellectual, organizational, institutional, financial, faith-based, and personal resources of its local communities to promote the health, education, and financial stability of every person in West Central Texas. United Way of Abilene's volunteer Community Investment Review Team identifies the greatest needs of local citizens in areas of health, education, and financial stability and recommends investment funding allocations for locally evaluated programs that address those needs.

About the Foundation

The Foundation, a not-for-profit organization, exists to build a permanent, sustainable avenue of support for the future of Abilene and West Central Texas. Through gifts, bequests, and planned giving, the Foundation generates a stable source of income to ensure continued funding for the network of agencies and programs supported by United Way of Abilene. Giving to the Foundation creates an enduring legacy that benefits the donor's local community for future generations.

Other Activities

United Way of Abilene serves as the fiscal agent for the Big Country Volunteer Organization Active in Disaster (BC VOAD), 2-1-1 A Call for Help (2-1-1 TX ACFH), TXU Energy Aid Program (TXU), First Responders Emergency and Disaster Assistance (FREDA) program, Military Partnership of West Central Texas (Military Partnership), and Texas Resources for Iraq-Afghanistan Deployment (TRIAD).

Note 2 - Summary of Significant Accounting Policies

A summary of United Way of Abilene's significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follows:

Basis of Presentation

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, the consolidated financial statements are presented based on the existence or absence of donor-imposed restrictions. Net assets and changes in net assets are classified and reported according to two types of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor-imposed restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and other various items.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The entity reports contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. These releases result in reclassifications from net assets with donor restrictions to net assets without donor restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restriction unless their use is restricted by explicit donor stipulation or by law. Expirations of time or purpose restrictions on net assets are reported as reclassifications between the applicable classes of net assets. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net assets with restrictions class, and reclassification to net assets without donor restrictions is made to reflect the expiration of such restrictions.

Contributions

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. An allowance for uncollectible contributions receivable is provided based upon management's judgment including such factors as prior collection history, type of contribution, and nature of fund-raising activity.

Annual Campaign Revenue and Promises to Give

Annual campaigns for United Way of Abilene, the Combined Federal Campaign (CFC), and the State Employee Charitable Campaign (SECC) are conducted to raise support for program funding, allocations to participating agencies, and services to the community. A promise to give receivable is recorded and contribution revenue is recognized when a pledge is received. An allowance is provided for amounts estimated to be uncollectible based on prior collection history. Allowances for uncollectible promises to give receivable at December 31, 2019 and 2018, were \$204,938 (for campaign years 2020, 2019 and 2018) and \$137,871 (for campaign years 2019 and 2018), respectively, which are considered adequate to cover uncollected pledges. Pledges are unsecured and primarily from donors in the West Central Texas area and are generally due within one year, with the exception of one pledge to the Foundation. Campaign contributions that have not been appropriated for expenditure have a donor-imposed time restriction and, accordingly, are reported as net assets with donor restrictions.

Contract Revenues and Other Receivables

Contract revenues and other receivables are recorded at the contractual amounts owed by state and local governments and other parties. These receivables are unsecured and considered past due based on contractual terms. Management evaluates the collectability of these receivables and has determined that all amounts are collectable.

Community Funds Commitment

United Way of Abilene recognizes a liability for the allocations committed to be paid to participating agencies from the current year campaign. The commitment is normally paid as allocations to the recipient agencies over the subsequent 12-month allocation cycle. The community funds commitments of \$1,371,057 and \$1,339,990 are reflected as an expense and accrued at December 31, 2019 and 2018, respectively.

Cash and Cash Equivalents

For the purpose of the consolidated statements of cash flows, United Way of Abilene considers all cash investments with original maturities of three months or less to be cash equivalents. Cash and highly liquid financial instruments restricted to permanent endowment or other long-term purposes are excluded from this definition.

Investments

Investment purchases are recorded at cost or, if donated, at fair value on the date of donation. Thereafter, investments are reported at fair value in the consolidated statements of financial position. Investment earnings are reported net of investment expenses of \$11,358 and \$10,017 for the years ended December 31, 2019 and 2018, respectively, and are recorded in the consolidated statements of activities.

Property and Equipment

Furniture and equipment are stated at cost. Donated fixed assets are capitalized at estimated fair value and recorded as contributions in the year received. Maintenance, repairs, and renewals are expensed as incurred, while long-lived additions and improvements are capitalized. Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives of five to fifteen years on a straight-line basis.

United Way of Abilene reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended December 31, 2019 and 2018.

Compensated Absences

Eligible employees are entitled to paid time off. Depending upon the length of employment, an employee can earn from 144 to 224 hours of paid time off annually. If unused at year end, up to one-half of the applicable annual allotment of hours may be accrued and carried forward. United Way of Abilene's liability for compensated absences at December 31, 2019 and 2018 was \$20,241 and \$15,600, respectively.

Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820 Fair Value Measurements and Disclosures (ASC 820) provides a framework for measuring the fair value of assets and liabilities and illustrates key considerations in determining the fair value of a financial asset when the market for that financial asset is not active. The standard establishes a hierarchy that prioritizes the inputs to fair value measurements based on the extent to which inputs to valuation techniques are observable in the marketplace. United Way of Abilene has implemented this standard with respect to the valuation of its financial assets and liabilities and their corresponding designations within the fair value hierarchy described in Note 18.

Marketing and Advertising Costs

Marketing and advertising costs are expensed as incurred and totaled \$20,411 and \$24,710 for the years ended December 31, 2019 and 2018, respectively.

Donated Services

A substantial number of volunteers make significant contributions of time to United Way of Abilene's programs and fund-raising campaigns. The value of this contributed time does not meet the criteria for recognition as contributed service revenue/expense and, accordingly, is not reflected in the accompanying consolidated financial statements.

Functional Allocation of Expenses

United Way of Abilene's expenses are reported by direct cost and other costs allocated across the program and supporting services categories in the statements of functional expenses. Personnel expenses and certain other allocations to the program and supporting services are based on an analysis of personnel time charged to the specific services. Allocations to program services are made in three different categories. *Allocations and Grants* are the direct dollar allocations through various funding streams made to program providers. *Community Impact* includes the expenses for all programs and activities that directly affect the citizens of West Central Texas. Included in this category are 2-1-1 TX ACFH (see Note 15), TXU Energy Aid, and other impact programs. The expenses reflected in the *Community Investment* category are those directly associated with the request for proposals and volunteer review process to evaluate programs that will move the community toward attaining the Community Vision Goals; monitoring and ongoing evaluations of programs; and determining the dollar investments to programs and collaborations.

Use of Estimates

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Income Tax Status

United Way of Abilene, Inc. and United Way Foundation of Abilene are organized as Texas nonprofit corporations and have been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC section 501(c)(3), qualify for the charitable contribution deduction, and have been determined not to be private foundations under IRC Sections 509(a)(1) and (3), respectively. Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes.

Beneficial Interest in Assets Held by the Community Foundation

During 1993, the United Way of Abilene established an endowment fund that is perpetual in nature (the fund) under the Community Foundation of Abilene (CFA) and named United Way of Abilene as beneficiary. The agreement established an endowment fund at CFA to which donors could contribute at any time. The endowment fund is designated to support the charitable purposes of United Way of Abilene. The beneficiary cannot be changed, and if the fund is terminated, remaining funds will be distributed to the United Way of Abilene. The fund is held and invested by CFA for the benefit of United Way of Abilene's benefit and is reported at net asset value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, as a practical expedient to estimate the fair value in the statements of financial position, with distributions and changes in fair value recognized in the statements of activities.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position, comprise the following:

	2019	2018
Cash and cash equivalents	\$ 1,273,233	\$ 731,367
Accounts receivable	212,113	103,807
Campaign promises to give, net	1,114,271	1,024,498
Endowment promises to give due within one year	201,743	200,722
Investments	3,351,347	2,936,506
 Total financial assets available within one year	 6,152,707	 4,996,900
 Less:		
Amounts unavailable for general expenditures within one year due to:		
Donor restrictions as to purpose	(1,033,098)	(596,041)
Donor restrictions in perpetuity	(1,561,253)	(1,350,322)
Amounts unavailable to management without board approval:		
Board-designated for quasi-endowment (Notes 10, 20)	(742,093)	(580,411)
Board-designated as to purpose (Note 10)	(392,153)	(421,610)
 Total financial assets available to management for general expenditure within one year	 \$ 2,424,110	 \$ 2,048,516

Endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

A board-designated quasi-endowment of \$742,093 and \$580,411 at December 31, 2019 and 2018, respectively, is subject to a spending policy as described in Note 20. Although the Organization does not intend to spend from this board-designated quasi-endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of a liquidity management plan, cash in excess of daily requirements is invested in short-term investments and money market funds. Occasionally, the Board designates a portion of any operating surplus to its operating reserve, which was \$345,000 as of December 31, 2019 and 2018.

Note 4 - Contract Revenue Receivable

United Way of Abilene has contracted with the Texas Health and Human Services Commission (HHSC) Texas Information and Referral Network (TIRN) to provide health and human services information and referrals. These contracts provide funding for 2-1-1 TX ACFH. The amount receivable under these contracts as of December 31, 2019 and 2018 were \$108,633 and \$95,478, respectively. At December 31, 2019 and 2018, \$2,257 and \$2,232, respectively, were receivable on a contract to provide educational and community building services at the Villages at Westlake Community in Abilene. At December 31, 2019 and 2018, \$16,058 and \$5,735, respectively, were receivable under a contract with the City of Abilene for funding of Regionally Coordinated Transportation Planning and 2-1-1 TX ACFH.

Note 5 - Property and Equipment

Property and equipment at December 31, 2019 and 2018, consisted of the following:

	2019	2018
Furniture and equipment	\$ 225,889	\$ 223,561
Software	17,150	17,150
Leasehold improvements	21,500	21,500
Accumulated depreciation	(221,846)	(215,040)
Property and equipment, net	\$ 42,693	\$ 47,171

Depreciation expense totaled \$6,806 and \$11,607 for the years ended December 31, 2019 and 2018, respectively.

Note 6 - Campaign Promises to Give

Campaign promises to give receivable includes United Way of Abilene's pledges and pledges designated to United Way of Abilene from the CFC and the SECC. All pledges are expected to be collected within the next year. A summary of the annual campaign promises to give receivable and the allowance for uncollectible promises to give as of December 31, 2019 and 2018, is as follows:

	2019	2018
Promises to Give Receivable		
United Way 2019-2020 campaign	\$ 1,157,845	\$ -
United Way 2018-2019 campaign	103,155	1,059,983
United Way 2017-2018 campaign	57,804	101,883
Combined Federal 2018-2019 campaign	338	-
Combined Federal 2017-2018 campaign	67	303
State Employees 2014-2016 campaign	-	200
Total promises to give receivable	1,319,209	1,162,369
Allowance for Uncollectible Promises to Give		
United Way 2019-2020 campaign	(83,500)	-
United Way 2018-2019 campaign	(63,513)	(80,000)
United Way 2017-2018 campaign	(57,804)	(57,804)
Combined Federal 2018-2019 campaign	(54)	-
Combined Federal 2017-2018 campaign	(67)	(67)
Total allowance for uncollectible promises to give	(204,938)	(137,871)
Net promises to give receivable	\$ 1,114,271	\$ 1,024,498

There were \$176,914 and \$173,546 in related party promises to give receivable recorded as of December 31, 2019 and 2018, respectively.

Note 7 - Endowment Promises to Give

Endowment promises to give receivable are as follows at December 31, 2019 and 2018:

	2019	2018
Unconditional promises expected to be collected		
Less than one year	\$ 201,743	\$ 200,722
One year to five years	600,000	800,000
	801,743	1,000,722
Less: Discount on promises to give	27,910	46,152
Total Endowment promises to give, net	\$ 773,833	\$ 954,570

The Foundation's endowment promises to give receivable has been discounted at a rate of 2.42%. The pledge is from a single donor. There were \$773,934 and \$954,570 in related party endowment promises to give receivable as of December 31, 2019 and 2018, respectively.

Note 8 - Lease Commitments

United Way of Abilene has a lease commitment for office space at 240 Cypress Street in Abilene, Texas and various equipment leases. Future minimum lease payments under these leases are:

2020	\$ 14,108
2021	34,108
2022	33,023
2023	31,124
2024	30,000
Thereafter	60,000
Total minimum lease payments	\$ 202,363

Rental expense for the years ended December 31, 2019 and 2018, was \$34,108 and \$33,317, respectively.

Note 9 - Allocations and Grants

United Way of Abilene has committed to pay agency allocations to the following agencies during the years ended December 31, 2019 and 2018:

Agency Allocations	Commitment at 12/31/19	Allocations Paid in 2019	Commitment at 12/31/18	Allocations Paid in 2018
Abilene Hope Haven	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000
Abilene Police Foundation	-	-	-	5,000
Abilene Taylor Public Health District	60,000	61,000	50,000	49,797
Adult Protective Services Partners	10,000	10,000	10,000	15,225
Alliance for Women and Children	24,000	24,000	24,000	15,225
Alzheimer's Association, North Central Texas	28,500	38,975	28,500	30,127
American Red Cross	4,950	5,000	-	-
Ben Richey Boys Ranch	24,000	43,354	43,354	45,492
Big Brothers Big Sisters - Lone Star	70,000	82,177	72,177	74,879
Big Country CASA	78,000	88,000	78,000	56,595
Boys and Girls Club of Abilene	82,082	82,529	82,529	85,719
Cancer Services Network	63,000	63,000	63,000	65,551
Center for Contemporary Arts	-	5,493	6,000	5,500
Christian Service Center of Abilene	22,500	-	-	12,000
City of Abilene Adaptive Recreation Services	50,000	54,500	50,000	45,876
Communities in Schools of the Big Country	104,500	104,500	104,500	107,000
Day Nursery of Abilene	160,000	177,206	157,206	162,206
Dyess Youth Center	2,500	2,500	2,500	3,000
Faith Works of Abilene	40,000	50,000	40,000	46,974
Girl Scouts	-	2,356	2,400	2,900
NCCIL	-	10,000	-	-
New Beginnings Big Country	32,224	20,000	-	12,000
Noah Project	129,000	120,190	120,190	122,690
Phoenix ICCD Clubhouse	-	7,500	-	-
Presbyterian Medical Care Mission	60,000	60,000	60,000	104,500
REACH for a Difference	-	-	-	5,000
Regional Victims Crisis Center	72,000	72,000	72,000	58,524
ResourceCare	72,000	72,000	72,000	74,696
Southwestern Diabetic Foundation	-	9,163	9,163	9,163
Strength for Life Foundation	5,000	-	-	-
Texas Trails Council, BSA	27,550	27,550	27,550	28,582
The Salvation Army	-	22,490	-	-
West Texas AHEC	-	8,500	-	-
YMCA of Abilene	29,251	44,921	44,921	47,221
	<u>\$ 1,371,057</u>	<u>\$ 1,488,904</u>	<u>\$ 1,339,990</u>	<u>\$ 1,416,442</u>
Community Funds Commitment	<u>\$ 1,371,057</u>	<u>\$ 1,488,904</u>	<u>\$ 1,339,990</u>	<u>\$ 1,416,442</u>

United Way of Abilene records its allocations and grants on an accrual basis, whereby all funds raised from the annual campaign that have been committed to be paid out in the form of allocations and grants to participating agencies are accrued at year end.

In 2019 and 2018, United Way of Abilene made special distributions to certain charities in addition to its Community Funds Commitments at December 31, 2019 and 2018, respectively. In addition, certain Community Funds Commitments as of December 31, 2018 were cancelled during the year ended December 31, 2019. Below is a reconciliation of the Community Funds Commitments to total allocations per the statements of functional expenses (SOFE):

	2019	2018
Reconciliation to Statements of Functional Expense		
Community Funds Commitment	\$ 1,371,057	\$ 1,339,990
Reversal of prior year funds not paid	(551)	-
Catalyst grants	107,475	60,250
Special allocations	41,990	55,160
Total Allocations per SOFE	\$ 1,519,971	\$ 1,455,400

Note 10 - Net Assets Without Donor Restriction

The following comprises net assets without donor restriction at December 31, 2019 and 2018:

	2019	2018
Designated		
Emergency assistance	\$ 21,829	\$ 21,829
United Way Life	25,324	54,781
Operating reserve	345,000	345,000
Quasi-endowment	742,093	580,411
Total designated net assets without donor restriction	1,134,246	1,002,021
Undesignated net assets	817,938	683,238
Total net assets without donor restriction	\$ 1,952,184	\$ 1,685,259

Note 11 - Net Assets With Donor Restriction

The following comprises net assets with donor restriction at December 31, 2019 and 2018:

	2019	2018
Subject to Expenditure for Specified Purpose		
Campaign Pledges	\$ 340,347	\$ 460,759
TRIAD Military Assistance Grant	441	441
Support for 2-1-1	6,684	10,333
Homeless Needs Assessment	5,040	5,040
First Responders Emergency and Disaster Assistance	6,821	10,046
Texas Coalition for the Homeless	4,872	6,972
Disaster Response	1,500	1,500
Resources Roundup	2,851	2,930
Military Support	50	50
Annual Meeting	100	100
Foundation Grant	183,000	-
Disaster Relief	95,489	-
Volunteer Coordination	41,056	-
	688,251	498,171
Endowments		
Subject to endowment spending policy and appropriation	2,479,935	2,202,764
Not subject to spending policy or appropriation		
Beneficial interest in assets held by Community Foundation	53,926	46,528
Total net assets with donor restriction	\$ 3,222,112	\$ 2,747,463

Note 12 - Net Assets Released from Restrictions

The sources of net assets released from temporary donor restrictions by incurring expenses satisfying the restricted purposes were as follows for the years ended December 31, 2019 and 2018:

	2019	2018
Expiration of time restrictions		
2018 Campaign revenue	\$ -	\$ 628,562
2019 Campaign revenue	590,781	-
	590,781	628,562
Satisfaction of purpose restrictions		
2019 Campaign revenue	-	1,339,990
2020 Campaign revenue	1,371,057	-
Federal and state employee campaigns	1,107	2,038
TXU Energy Assistance	60,357	66,793
2-1-1 A Call for Help	11,675	827
Basic Needs Network - Texas Coalition for the Homeless	12,766	5,289
Resources Roundup	80	7,845
SODA District Tree Project	-	2,000
First Responders (FREDA)	7,325	4,765
VSA Catalyst Grant	49,405	-
Disaster Relief	346,125	-
Volunteer Coordination	16,944	-
	1,876,841	1,429,547
Restricted-purpose spending-rate distributions and appropriations		
Endowment contributions	24,940	10,206
Total net assets released from restriction	\$ 2,492,562	\$ 2,068,315

Note 13 - 2-1-1 Texas A Call for Help

Since June 2002, 2-1-1 Texas A Call for Help (2-1-1 TX ACFH) information and referral services has been administered by United Way of Abilene. 2-1-1 TX ACFH has implemented technology to coordinate services across the entire community of West Central Texas, in the area of emergency provision of basic needs such as food, clothing, shelter, rent, utility assistance, child care, senior services, disaster relief, and other programs. The intent of the coordination of services is to minimize duplications of services and to maximize the participating organization's financial assistance and services to those in need.

Since its formation, 2-1-1 TX ACFH has provided information and referral services for individuals seeking assistance and for organizations seeking to provide assistance in the 19 counties of West Central Texas as well as additional counties outside of the West Central Texas area. United Way of Abilene directs and manages the following additional programs and services through 2-1-1 TX ACFH:

- 1) *A Call-For Help Abilene*- United Way of Abilene administers the City of Abilene (the City) contract for the provision of information and referral services to the citizens of Abilene. The agreement is subject to annual review and approval through the budgeting process of the City. The City provides personnel assistance, salary, and benefits for one City of Abilene employee who receives work direction from the United Way of Abilene, Inc. In addition, the City provides funding support for the compensation of information and referral specialists and other 2-1-1 TX ACFH operating costs. The City of Abilene contract provided \$90,900 for both the years ended December 31, 2019 and 2018, for the operations of 2-1-1 TX ACFH.
- 2) *BigCountry Volunteer Organizations Active in Disaster (BCVOAD)*- United Way of Abilene serves as the fiscal agent for BCVOAD and administers and coordinates the BCVOAD program which assists area residents and agencies in planning, training, and preparing for disasters. When flooding, tornadoes, or other disasters occur, the BCVOAD coordinates the recovery efforts with agencies and works in cooperation with the emergency management divisions of the counties of West Central Texas to coordinate the delivery of relief assistance to disaster victims.
- 3) *Basic Needs Network (BNN)* - United Way of Abilene is the lead agency of a collaborative of West Central Texas organizations that use VisionLink's Community OS web-based software as an information and referral resource and a case management tool. These organizations include United Way agencies, other nonprofit organizations, and faith-based organizations. This collaborative had 86 and 141 active Community OS users at 35 and 40 agencies at December 31, 2019 and 2018, respectively.
- 4) *First Responders Emergency and Disaster Assistance (FREDA) Program* - The FREDA program was created during 2009 as a collaborative effort of the Abilene Police Department, Abilene Fire Department, the Abilene Association of Congregations, the Taylor County Sheriff's Office, and United Way of Abilene. The FREDA program was formed to provide a simple and comprehensive process that addressed the need for helping people who have a catastrophic emergency need for food, gasoline, or lodging during hours that no community-based basic needs program is available or as a result of a fire or natural disaster. This project covers only Taylor County. United Way of Abilene is the fiscal agent for the FREDA collaboration. United Way of Abilene disbursed \$7,984 and \$4,764 for the FREDA program during the years ended December 31, 2019 and 2018, respectively.

- 5) *Military Partnership of West Central Texas* - The Military Partnership is a collaboration of organizations working together to reduce duplication and improve services to veterans, active duty, reserve, as well as Texas National Guard forces and their families.
- 6) *TXU Energy Aid Program* - United Way of Abilene receives funding from TXU Energy to provide electric utility assistance for eligible individuals and families who need temporary assistance in making electric utility bill payments.
- 7) *H-E-B Feast of Sharing* - The H-E-B Feast of Sharing Holiday Dinner brings the community together and serves a free meal to local residents in the Abilene Civic Center. A Call for Help serves on the steering committee and coordinates volunteers for the Abilene H-E-B Feast of Sharing.
- 8) *Resources Roundup* - A collaborative effort of Region 14 Education Service Center, Abilene Independent School District, Head Start, and 2-1-1 TX ACFH to provide a festival-like outreach event for families with young children to learn what services are available for them. 56 agencies and 708 people participated in 2018, including activities to engage children while parents learn about the services. This event was not held in 2019.

Along with the oversight from the United Way of Abilene board of directors, there is a 30 member 2-1-1 TX ACFH advisory council.

Note 14 - Texas Information and Referral Network Contracts (Unaudited)

In 2004, 2-1-1 TX ACFH was designated by the State of Texas Health and Human Services Commission's (HHSC) 2-1-1 Texas Information and Referral Network (TIRN) as the Area Information Center (AIC) for the 19 counties of West Central Texas. As part of the requirements for the designation, 2-1-1 TX ACFH achieved accreditation by the Alliance of Information and Referral System (AIRS). The AIRS international standards of excellence for the provision of information and referral services are the baseline for the scope of work for this contract.

2-1-1 is the nationally designated phone number for information and referral assistance across the United States. 2-1-1 TX ACFH is part of the 2-1-1 Texas statewide telephone and content resource management system (CRM) to better connect citizens to health and human services. During times of emergencies, 2-1-1 TX ACFH can call upon outside resources to ensure that citizens in the West Central Texas region are able to get resources and answers to important questions. The Texas Information and Referral Network (TIRN), authorized by the Texas legislature, is tasked with development, coordination, and implementation of a statewide information and referral network. The Network is administered by the Texas Health and Human Services Commission.

The performance period of the current HHSC contracts are from September 2019 through August 2020. The current contracts allow for an annual aggregate cost reimbursement for the provision of Information and Referral Services in West Central Texas. All 2-1-1 TX ACFH work is reported monthly and annually to TIRN and must remain within standards set forth in the contract's scope of work to qualify for payment.

In addition to a general operations contract for information and referral services, United Way of Abilene's 2-1-1 TX ACFH contracts with HHSC to provide the additional services described below:

- 1) *TIRN Disaster Warm Center* - 2-1-1 TX ACFH serves as one of three 2-1-1 Warm Centers in Texas. As a Warm Center, ACFH is equipped with hardware and skills to respond, with very short notice, to state-level emergency events. Being ready or "warm" and ready to stand-up, the Warm Center, when called on by TIRN, includes the ability to staff-up with an additional 20 call specialists who are trained temporary staff and/or volunteers and to extend work hours for the Center to provide for high volume call with capacity to operate 24/7. All AICs must have appropriate information for call handling. Warm Center Resource Managers are available to assist with Disaster/Event Resource Management and are responsible for certain statewide Database functions during disaster events.
- 2) *State of Texas Emergency Assistance Registry (STEAR)* - 2-1-1 TX ACFH facilitates registry in an all-hazards tool for local emergency managers. Texans with special needs are encouraged to dial 2-1-1 option 4 to register if they need help getting out of harm's way in the event of a disaster or emergency.
- 3) *TIRN Child Care Information and Referral Services* - 2-1-1 TX ACFH provides child care resources and referral services to the West Central Texas area. The program connects those with child care needs to licensed and registered organizations that provide child care services.

2-1-1 TX ACFH reported revenue of \$418,048 and \$431,097 in 2019 and 2018, respectively, from the HHSC TIRN contracts.

Program highlights include 31,071 and 30,329 calls handled by 2-1-1 TX ACFH call specialists for 2019 and 2018, respectively, summarized by counties served and by caller need categories.

Number of calls by County	2019	2018
Brown County	1,264	1,045
Callahan County	511	447
Coleman County	270	268
Comanche County	349	272
Eastland County	577	608
Fisher County	129	109
Haskell County	178	166
Jones County	498	457
Kent County	2	13
Knox County	109	110
Mitchell County	262	263
Nolan County	685	658
Runnels County	232	243
Scurry County	542	485
Shackelford County	60	80
Stephens County	228	238
Stonewall County	35	33
Taylor County	12,820	12,916
Throckmorton County	22	25
Out of Area Counties	12,294	11,893
Refused/Unknown	4	-
	31,071	30,329
Total information and referral calls		

	2019	2018
Caller data classified by the AIRS-defined need categories		
Art, culture and recreation	18	21
Clothing/personal/household needs	743	1,152
Disaster services	1,058	1,668
Education	31	76
Employment	183	253
Food/meals	6,624	9,225
Health care	6,911	7,949
Housing	4,130	6,438
Income/Financial support and assistance	484	928
Individual, family, and community support	1,913	2,092
Information services	340	356
Legal, consumer and public safety	719	931
Mental health and additions	546	535
Other government/economic services	68	80
Transportation	1,298	1,633
Utilities assistance	5,735	8,761
Volunteers and donations	17	25
Veterans/military	603	377
Early Childhood Education	1	8
Suicide hotlines, threat reporting, response	8	14
Health insurance information, assistance, and programs	330	437
Human trafficking victim assistance, prevention, etc.	-	1
	31,759	42,960
Total needs identified during information and referral calls		

Note 15 - Retirement Plan

United Way of Abilene has adopted a 401(k) Plan for all eligible employees. Full-time employees who are at least 21 years of age and have completed one year of service are eligible to participate in the program. Completing one year of service is further defined as having worked at least 1,000 hours. For each contribution period, a participant may withhold an elective deferral of compensation up to the maximum amount that will not cause the Plan to violate the actual deferral percentage (ADP) test of the Plan Year. United Way of Abilene may make a matching contribution of up to 5% of the participating employee's annual compensation. For eligible employees, United Way of Abilene may also contribute up to 3% of the employee's annual compensation to the Plan. For the years ended December 31, 2019 and 2018, United Way contributed \$40,776 and \$32,365, respectively, to the Plan.

Note 16 - Concentrations of Credit Risk

The bank balances of United Way of Abilene's demand deposits with financial institutions totaled \$1,272,544 and \$731,367 at December 31, 2019 and 2018, respectively. These are secured by FDIC coverage and securities held by the pledging financial institution's agent bank in United Way of Abilene's name.

The majority of the contributions received by United Way of Abilene come from local and regional donors. Local and regional economic conditions have a direct impact on the ability of these donors to make contributions.

Diversification of the workplace and individual donors helps to mitigate the effect of an economic downturn or upturn in a particular sector of the local and regional economy.

Investments are made by diversified investment managers whose performance is monitored by United Way of Abilene and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the United Way of Abilene and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the organization.

Note 17 - Fair Value Measurement

Authoritative standards establish a fair value hierarchy that distinguishes between assumptions based on market data (observable inputs) and management's assumptions (unobservable inputs). Determining where an asset falls within that hierarchy depends on the lowest level input that is significant to the fair value measurement as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of the three broad levels as follows:

Level 1 – Quoted market prices (unadjusted) in active markets for identical assets and liabilities. Level 1 assets include publicly traded securities and mutual funds. Valuations of these instruments do not require a high degree of judgment, as valuations are based on quoted prices in readily available, active markets.

Level 2 – Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities that are not active; and inputs other than quoted prices that are observable, such as models or other valuation methodologies. Assets in this category generally include real estate, life insurance, certain debt securities, hedge funds, and other equity instruments.

Level 3 – Unobservable inputs developed using management's and/or third-party estimates and assumptions, which reflect those that market participants would use. These inputs require significant management judgment or estimation. Assets in this category generally include certain hedge funds, private equity funds, privately held stock, and debenture bonds. These financial instruments have inputs that cannot be validated by readily determinable market data and generally involve considerable judgment by management.

The determination of where an asset or liability falls within the hierarchy requires significant judgment. United Way of Abilene evaluates its hierarchy disclosures periodically and based on various factors, it is possible that an asset or liability may be classified differently from period to period. However, United Way of Abilene expects that changes in classifications between different levels will be rare.

United Way uses net asset value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, as a practical expedient to estimate the fair values of certain hedge funds, private equity funds, funds of funds, and limited partnerships, which do not have a readily determinable fair value. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.

The following tables summarize assets measured at fair value on a recurring basis, except those measured at cost or by using NAV per share as a practical expedient, segregated by the level of the valuation inputs within the fair value hierarchy utilized to measure fair value:

	Fair Value Measurements at December 31, 2019 Using			
	December 31, 2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
United Way Foundation of Abilene investments				
Mutual funds				
Domestic stock	\$ 10,624	\$ 10,624	\$ -	\$ -
International Stock	11,178	11,178	-	-
Equity securities				
Large Core	442,407	442,407	-	-
Large Blend	117,174	117,174	-	-
Large Value	563,124	563,124	-	-
Large Growth	165,460	165,460	-	-
Mid Core	52,567	52,567	-	-
Mid-Cap Blend	45,075	45,075	-	-
Small Blend	11,068	11,068	-	-
Debt securities				
Corporate bonds	419,556	-	419,556	-
Municipal bonds	54,761	-	54,761	-
Agency securities				
Mortgage-backed	445,957	-	445,957	-
Life Insurance	63,485	-	63,485	-
	<u>\$ 2,402,436</u>	<u>\$ 1,418,677</u>	<u>\$ 983,759</u>	<u>\$ -</u>

United Way of Abilene, Inc.
Notes to Consolidated Financial Statements
December 31, 2019 and 2018

	Fair Value Measurements at December 31, 2018 Using			
	December 31, 2018	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
United Way Foundation of Abilene investments				
Mutual funds				
Intermediate-term bond	\$ 176,421	\$ 176,421	\$ -	\$ -
Short-term bond	238,332	238,332	-	-
Domestic stock	7,334	7,334	-	-
International Stock	16,189	16,189	-	-
Equity securities				
Large Core	350,367	350,367	-	-
Large Blend	75,918	75,918	-	-
Large Value	424,456	424,456	-	-
Large Growth	122,875	122,875	-	-
Mid Core	14,497	14,497	-	-
Mid-Cap Blend	31,053	31,053	-	-
Small Blend	7,764	7,764	-	-
Debt securities				
Corporate bonds	148,197	-	148,197	-
Agency securities				
Mortgage-backed	84,990	-	84,990	-
Life Insurance	19,202	-	19,202	-
	<u>\$ 1,717,595</u>	<u>\$ 1,465,206</u>	<u>\$ 252,389</u>	<u>\$ -</u>

For certain types of investments that calculate net asset value per share but are not publicly traded, additional disclosure is required to assist in understanding the nature and risk of these investments by major categories.

The table below summarizes the fair value and other pertinent liquidity information of investments in major categories held in beneficial interest in assets held at CFA at December 31, 2019 and 2018:

	Fair Value 12/31/19	Unfunded Commitments 12/31/19	Redemption Frequency 12/31/19	Redemption Notice Period 12/31/19
Beneficial interest held at CFA				
Fixed income/absolute return funds (a)	<u>\$ 53,926</u>	<u>\$ -</u>	Daily	None
	Fair Value 12/31/18	Unfunded Commitments 12/31/18	Redemption Frequency 12/31/18	Redemption Notice Period 12/31/18
Beneficial interest held at CFA				
Fixed income/absolute return funds (a)	<u>\$ 46,528</u>	<u>\$ -</u>	Daily	None

- (a) This category includes investment funds that invest in a diversified portfolio of primarily U.S. based fixed income securities including: corporate bonds, treasury, agency, MBS, futures, options, and swaps. The management of the fund has discretion to allocate among the various asset groups within a risk management structure that imposes percentage allocation maximums to individual classes of securities based on rating, risk, and other criteria. Allocation to various asset types and selection of securities are influenced by economic growth, monetary policy, fiscal policy, dollar policy, commodity prices, and relative valuations. The fair value of the investments in this category has been established using the net asset value per share of the investments as provided by the fund managers.

The following is a reconciliation presented in the three-tier fair value hierarchy and the statements of financial position:

	2019	2018
Carried at fair value		
Investments	\$ 2,338,951	\$ 1,698,393
Cash surrender value (CSV) of life insurance	63,485	19,202
Total investments carried at fair value	2,402,436	1,717,595
Carried at amortized cost		
Cash and cash equivalents	1,012,396	1,238,113
Total investments and CSV of life insurance included in Statement of Financial Position	\$ 3,414,832	\$ 2,955,708
Carried at NAV per share		
Beneficial interest in assets held at CFA	\$ 53,926	\$ 46,528

Description of Valuation Techniques

The following methods and assumptions were used to estimate the fair value of each class of financial instrument:

- Mutual Funds and Equity Securities - Fair value is based on quoted market prices.
- Debt and Agency Securities – Fair value based on quoted market prices of similar assets and other observable inputs.
- Cash Surrender Value of Life Insurance - The fair values of these assets are estimated based on current realizable value after surrender charges.

Note 18 - Investment Income

United Way of Abilene’s outside managed investments primarily include stocks, bonds, mutual funds, and other assets. Investment income, as presented on the Statement of Activities, consists of the following for the years ended December 31, 2019 and 2018:

	2019	2018
Interest and dividend income	\$ 81,295	\$ 56,247
Distributions on assets held at CFA	-	1,199
Net realized and unrealized gains (losses)	324,542	(58,463)
External investment expenses	(11,358)	(10,017)
Total investment income (loss)	<u>\$ 394,479</u>	<u>\$ (11,034)</u>

Note 19 - Endowment

Authoritative standards prescribe disclosures on the net asset classification of donor restricted endowment funds for a not-for-profit organization that is subject to an enacted version of Uniform Prudent Management of Institutional Funds Act (UPMIFA) and required disclosures about endowment funds. United Way of Abilene’s endowment consists of the investment assets held by United Way Foundation of Abilene (see Note 1).

Interpretation of Relevant Law

United Way of Abilene, relying on information and advice from legal counsel and appointed officers, has interpreted UPMIFA to require the preservation of the historic dollar value of donor-restricted endowment funds, absent explicit donor direction to the contrary. As a result of this interpretation, for financial reporting purposes, United Way of Abilene classifies as net assets with donor restrictions the historic dollar value of assets held as donor-restricted endowment, including any subsequent gifts and any accumulations to donor-restricted endowments made in accordance with the instructions of the applicable gift instruments.

Endowment net assets consist of the following at December 31, 2019:

	Without Donor Restriction	With Donor Restriction	Total
Board designated	\$ 742,093	\$ -	\$ 742,093
Donor restricted	-	2,479,935	2,479,935
Total endowment net assets	<u>\$ 742,093</u>	<u>\$ 2,479,935</u>	<u>\$ 3,222,028</u>

United Way of Abilene, Inc.
Notes to Consolidated Financial Statements
December 31, 2019 and 2018

Endowment net assets consist of the following at December 31, 2018:

	Without Donor Restriction	With Donor Restriction	Total
Board designated	\$ 580,411	\$ -	\$ 580,411
Donor restricted	-	2,202,764	2,202,764
Total endowment net assets	\$ 580,411	\$ 2,202,764	\$ 2,783,175

Changes in endowment net assets for the year ended December 31, 2019 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, January 1	\$ 580,411	\$ 2,202,764	\$ 2,783,175
Investment return			
Investment income held by others	120,601	246,977	367,578
Contribution to endowment, net of discount	24,940	30,194	55,134
Withdrawals and distributions	(17,783)	-	(17,783)
Contribution from United Way of Abilene	33,924	-	33,924
Endowment net assets, December 31	\$ 742,093	\$ 2,479,935	\$ 3,222,028

Changes in endowment net assets for the year ended December 31, 2018 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, January 1	\$ 573,105	\$ 2,150,535	\$ 2,723,640
Investment return			
Investment income held by others	(4,159)	(22,295)	(26,454)
Contribution to endowment, net of discount	10,206	74,524	84,730
Withdrawals and distributions	(16,927)	-	(16,927)
Contribution from United Way of Abilene	18,186	-	18,186
Endowment net assets, December 31	\$ 580,411	\$ 2,202,764	\$ 2,783,175

Underwater Endowments

From time to time, the fair value of assets associated with individual donor-restricted endowment accounts may fall below the level that the donor or UPMIFA requires United Way of Abilene to retain for perpetuity. A deficiency of this nature would be reported as reductions to net assets with donor restriction. United Way of Abilene had no deficiencies of this nature at December 31, 2019 and 2018.

Return Objectives and Risk Parameters

United Way of Abilene has adopted investment and spending policies that attempt to provide a predictable stream of funding for maintenance supported by endowment while seeking to maintain the real purchasing power of the endowment. Endowment assets are invested to yield a level of return to meet the objectives of the fund while adhering to a prudent level of risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, United Way of Abilene relies on a total return strategy in which investment returns are achieved through capital appreciation and current yield.

Spending Policy and How Investment Objectives Relate to Spending Policy

In accordance with UPMIFA, United Way of Abilene considers the following factors in determining spending policy:

1. The duration and preservation of the endowment fund
2. The purposes of the organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the organization
7. The investment policies of the organization

The spending policy of United Way of Abilene will be reviewed periodically using the seven factors above and approved by the Board of Directors in conjunction with the annual budget. Any subsequent modifications to the spending policy will be approved by the Board of Directors. Due to approved distribution rates by the board of the Community Foundation of Abilene, Inc. and United Way of Abilene Foundation, distributions may vary from year to year. United Way of Abilene appropriates funds for expenditure as they are utilized for its charitable purposes.

Note 20 - Related Parties

During the years ending December 31, 2019 and 2018, United Way of Abilene employees, management, and board members were involved within the community and held board positions with various nonprofits and granting agencies related to the organization. Individuals related to the above-mentioned organizations are not permitted to vote on proposed grants to entities for which they serve as officers or directors. Total related party revenue was \$1,021,583 and \$640,355 for the years ending December 31, 2019 and 2018, respectively. Total related party expenses were \$51,457 and \$50,825 for the years ending December 31, 2019 and 2018, respectively.

Note 21 - Recent Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) intended to improve financial reporting regarding leasing transactions. The new standard affects all companies and organizations that lease assets. The standard will require United Way of Abilene to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by those leases if the original lease terms are more than 12 months. The guidance also will require qualitative and quantitative disclosures providing additional information about the amounts recorded in the financial statements. The amendments in this update are effective for the fiscal year beginning after December 15, 2021. United Way of Abilene is evaluating the potential impact of the amendment on its financial statements.

Note 22 - Subsequent Events

United Way of Abilene has evaluated subsequent events through July 29, 2020, the date the consolidated financial statements were available to be issued.

Subsequent to year end, United Way of Abilene is likely to be negatively impacted by the effects of the world-wide coronavirus pandemic. The Organization is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to United Way of Abilene's financial position is not known.

On April 9, 2020, the United Way of Abilene was granted a \$164,670 loan under the PPP administration by a Small Business Administration (SBA) approved partner.



Supplementary Information
December 31, 2019

United Way of Abilene, Inc.

United Way of Abilene, Inc.
Consolidating Statement of Financial Position
December 31, 2019

	Total	Eliminations	United Way of Abilene, Inc.	United Way Foundation of Abilene
Assets				
Cash and cash equivalents	\$ 1,273,233	\$ -	\$ 1,268,233	\$ 5,000
Contract revenue receivable	127,117	-	127,117	-
Receivables - other	84,996	-	84,996	-
Campaign promises to give, net	1,114,271	-	1,114,271	-
Prepaid expenses	19,245	-	19,245	-
Investments	3,351,347	-	971,637	2,379,710
Cash surrender value of life insurance	63,485	-	-	63,485
Beneficial interest in assets held by others	53,926	-	53,926	-
Endowment promises to give, net of discount	773,833	-	-	773,833
Property and equipment, net	42,693	-	42,693	-
Total assets	\$ 6,904,146	\$ -	\$ 3,682,118	\$ 3,222,028
Liabilities				
Accounts payable	\$ 246,728	\$ -	\$ 246,728	\$ -
Deferred revenue	38,595	-	38,595	-
Payroll and benefits payable	73,470	-	73,470	-
Community funds commitment	1,371,057	-	1,371,057	-
Total liabilities	1,729,850	-	1,729,850	-
Net assets				
Without donor restriction				
Undesignated	817,938	-	817,938	-
Board designated	1,134,246	-	392,153	742,093
With donor restriction	3,222,112	-	742,177	2,479,935
Total net assets	5,174,296	-	1,952,268	3,222,028
Total liabilities and net assets	\$ 6,904,146	\$ -	\$ 3,682,118	\$ 3,222,028

	Total		Total
	Without Donor Restriction	With Donor Restriction	
OPERATING REVENUES			
Public support from annual campaigns			
2019 - 2020 Campaign	\$ -	\$ 1,711,404	\$ 1,711,404
2018 - 2019 Campaign	-	130,023	130,023
Federal and state employee campaigns	-	1,107	1,107
Foundation contributions, net of discount	-	55,134	55,134
Net assets released from restrictions			
Satisfaction of program or period restriction (Note 12)	1,987,885	(1,987,885)	-
Total public support from annual campaigns	<u>1,987,885</u>	<u>(90,217)</u>	<u>1,897,668</u>
Other public support and revenues			
Disaster relief contributions	-	441,614	441,614
TXU Energy Aid Program	-	60,357	60,357
First Responders Emergency and Disaster Aid	-	4,100	4,100
Community network - state contracts	418,048	-	418,048
Community network - other funding	140,095	309,097	449,192
Special events			
Gross revenue from special events	632,790	-	632,790
Less cost of direct benefits to donors	(35,880)	-	(35,880)
Net revenue from special events	<u>596,910</u>	<u>-</u>	<u>596,910</u>
Sponsorships	24,124	-	24,124
Investment return, net	147,502	246,977	394,479
Other revenue	11,028	-	11,028
Net assets released from restrictions			
Satisfaction of program or period restriction (Note 12)	504,677	(504,677)	-
Total other public support and revenues	<u>1,842,384</u>	<u>557,468</u>	<u>2,399,852</u>
Total operating revenues	<u>3,830,269</u>	<u>467,251</u>	<u>4,297,520</u>
OPERATING EXPENSES			
Program services	2,680,341	-	2,680,341
Supporting services	883,003	-	883,003
Total operating expenses	<u>3,563,344</u>	<u>-</u>	<u>3,563,344</u>
OPERATING EXCESS	266,925	467,251	734,176
Contributions from UWA to UW Foundation	-	-	-
Change in beneficial interest in assets held by others	-	7,398	7,398
Change in net assets	266,925	474,649	741,574
Net assets at beginning of year	<u>1,685,259</u>	<u>2,747,463</u>	<u>4,432,722</u>
Net assets at end of year	<u>\$ 1,952,184</u>	<u>\$ 3,222,112</u>	<u>\$ 5,174,296</u>

United Way of Abilene, Inc.
Consolidating Statement of Activities
Year Ended December 31, 2019

United Way of Abilene, Inc.			United Way Foundation of Abilene		
Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
\$ -	\$ 1,711,404	\$ 1,711,404	\$ -	\$ -	\$ -
-	130,023	130,023	-	-	-
-	1,107	1,107	-	-	-
-	-	-	-	55,134	55,134
<u>1,962,945</u>	<u>(1,962,945)</u>	<u>-</u>	<u>24,940</u>	<u>(24,940)</u>	<u>-</u>
<u>1,962,945</u>	<u>(120,411)</u>	<u>1,842,534</u>	<u>24,940</u>	<u>30,194</u>	<u>55,134</u>
-	441,614	441,614	-	-	-
-	60,357	60,357	-	-	-
-	4,100	4,100	-	-	-
418,048	-	418,048	-	-	-
140,095	309,097	449,192	-	-	-
632,790	-	632,790	-	-	-
<u>(35,880)</u>	<u>-</u>	<u>(35,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>
596,910	-	596,910	-	-	-
24,124	-	24,124	-	-	-
26,901	-	26,901	120,601	246,977	367,578
11,028	-	11,028	-	-	-
<u>504,677</u>	<u>(504,677)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,721,783</u>	<u>310,491</u>	<u>2,032,274</u>	<u>120,601</u>	<u>246,977</u>	<u>367,578</u>
<u>3,684,728</u>	<u>190,080</u>	<u>3,874,808</u>	<u>145,541</u>	<u>277,171</u>	<u>422,712</u>
2,680,341	-	2,680,341	-	-	-
<u>865,220</u>	<u>-</u>	<u>865,220</u>	<u>17,783</u>	<u>-</u>	<u>17,783</u>
<u>3,545,561</u>	<u>-</u>	<u>3,545,561</u>	<u>17,783</u>	<u>-</u>	<u>17,783</u>
139,167	190,080	329,247	127,758	277,171	404,929
<u>(33,924)</u>	<u>-</u>	<u>(33,924)</u>	<u>33,924</u>	<u>-</u>	<u>33,924</u>
<u>-</u>	<u>7,398</u>	<u>7,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
105,243	197,478	302,721	161,682	277,171	438,853
<u>1,104,848</u>	<u>544,699</u>	<u>1,649,547</u>	<u>580,411</u>	<u>2,202,764</u>	<u>2,783,175</u>
<u>\$ 1,210,091</u>	<u>\$ 742,177</u>	<u>\$ 1,952,268</u>	<u>\$ 742,093</u>	<u>\$ 2,479,935</u>	<u>\$ 3,222,028</u>

United Way of Abilene, Inc.
Reconciliation of Total Campaign Pledges and Reported Revenues
December 31, 2019 and 2018

	2019	2018
Pledges per campaign results:		
United Way (UWAb) 2019-2020 campaign	\$ 1,794,904	\$ -
United Way (UWAb) 2018-2019 campaign	113,536	1,755,748
United Way (UWAb) 2017-2018 campaign	-	79,111
Total campaign pledges	1,908,440	1,834,859
Plus:		
UWAb portion of CFC 2018-2019 campaign	486	-
UWAb portion of CFC 2017-2018 campaign	-	884
UWAb portion of SEC 2019 and 2018 campaigns	621	1,154
Total Federal and State Campaigns	1,107	2,038
Net Campaign Results	1,909,547	1,836,897
Pledge loss allowance and changes in allowance estimates		
2019-2020 campaigns	(83,500)	-
2018-2019 campaigns	16,487	(80,000)
2017-2018 campaigns	-	32,196
Total pledge loss allowance	(67,013)	(47,804)
Plus:		
Foundation contributions, net of discount	55,134	84,730
Total Public Support from Annual Campaigns per Financial Statements	\$ 1,897,668	\$ 1,873,823

	Community Resources and Military Support	2-1-1 Operations	Warm Center	STEAR	Child Care
Assistance grants					
Downtown Abilene Initiative	\$ -	\$ -	\$ -	\$ -	\$ -
K-Ready Kids	-	-	-	-	-
TXU Energy Assistance	-	-	-	-	-
TXU Beat the Heat Program	2,730	-	-	-	-
First Responders E&D Assistance	-	-	-	-	-
Disaster Relief	-	-	-	-	-
Total assistance grants	<u>2,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Personnel expenses					
Salaries and wages	2,015	228,669	53,552	30,441	1,610
Payroll taxes	199	18,176	4,274	2,434	123
Retirement	94	12,463	780	1,827	61
Health insurance	555	39,459	11,479	6,710	-
Workers compensation insurance	-	246	31	16	-
Staff development	2,129	308	-	-	-
Contract services	5,833	5,498	-	-	-
Total personnel expenses	<u>10,825</u>	<u>304,819</u>	<u>70,116</u>	<u>41,428</u>	<u>1,794</u>
Other expenses					
Travel	-	198	-	-	988
Annual meeting	-	-	-	-	-
Community events	80	-	-	-	-
Professional fees	850	2,215	-	-	-
Supplies	2,806	368	-	-	-
Telephone	488	6,010	682	-	-
Postage and shipping	-	24	-	-	-
In-kind expense	-	-	-	-	-
Rent	-	15,000	-	-	-
Parking	540	1,230	-	-	-
Security - alarm	163	-	-	-	-
Office equipment	216	-	-	-	-
Equipment lease/maintenance	-	2,941	-	-	-
Computer software	10,000	2,529	-	-	-
Internet expense	-	820	-	-	-
Maintenance agreement - software	-	488	-	-	-
IT consulting - tech support	-	1,440	-	-	-
Printing	905	1,148	-	-	-
Advertising	-	1,000	-	-	-
Marketing	-	1,218	-	-	-
Dues/memberships	785	204	-	-	-
Property/liability insurance	-	1,338	-	-	-
Directors/officers insurance	-	828	-	-	-
Indirect cost allocation	-	28,799	8,045	4,683	-
Total other expenses	<u>16,833</u>	<u>67,798</u>	<u>8,727</u>	<u>4,683</u>	<u>988</u>
Total expenses	<u>\$ 30,388</u>	<u>\$ 372,617</u>	<u>\$ 78,843</u>	<u>\$ 46,111</u>	<u>\$ 2,782</u>

United Way of Abilene, Inc.
Schedule of Community Impact Expenses
For the Year Ended December 31, 2019

Disaster Relief and Case Management	Regional Coordinated Transportation Planning	Villages at Westlake	K Ready Kids	Other Impact	TXU Energy Aid	First Responders Emergency Assistance	Total Community Impact
\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
-	-	-	2,388	-	-	-	2,388
-	-	-	-	-	60,357	-	60,357
-	-	-	-	-	-	-	2,730
-	-	-	-	-	-	7,984	7,984
311,450	-	-	-	-	-	-	311,450
<u>311,450</u>	<u>-</u>	<u>-</u>	<u>2,388</u>	<u>6,000</u>	<u>60,357</u>	<u>7,984</u>	<u>390,909</u>
19,247	9,151	4,475	-	97,857	-	-	447,017
1,532	700	385	-	7,773	-	-	35,596
-	259	-	-	4,783	-	-	20,267
1,717	-	-	-	6,710	-	-	66,630
-	-	-	-	-	-	-	293
-	-	-	-	1,009	-	-	3,446
9,839	-	-	-	-	-	-	21,170
<u>32,335</u>	<u>10,110</u>	<u>4,860</u>	<u>-</u>	<u>118,132</u>	<u>-</u>	<u>-</u>	<u>594,419</u>
21	-	-	17	1,372	-	-	2,596
-	-	-	-	18,946	-	-	18,946
168	1,860	941	-	4,377	-	-	7,426
270	-	20	-	-	-	-	3,355
1,837	65	17	-	-	-	-	5,093
55	-	-	-	-	-	-	7,235
34	-	-	-	-	-	-	58
-	-	-	-	17,802	-	-	17,802
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	1,770
-	-	-	-	-	-	-	163
1,011	-	-	-	-	-	-	1,227
-	-	-	-	-	-	-	2,941
-	5,150	-	-	-	-	-	17,679
-	285	-	-	-	-	-	1,105
-	-	-	-	-	-	-	488
-	-	23	-	-	-	-	1,463
-	-	-	-	28	-	-	2,081
-	-	-	-	131	-	-	1,131
-	3,289	-	-	-	-	-	4,507
-	-	-	-	580	-	-	1,569
-	-	-	-	-	-	-	1,338
-	-	-	-	-	-	-	828
-	6,415	-	-	-	-	-	47,942
<u>3,396</u>	<u>17,064</u>	<u>1,001</u>	<u>17</u>	<u>43,236</u>	<u>-</u>	<u>-</u>	<u>163,743</u>
<u>\$ 347,181</u>	<u>\$ 27,174</u>	<u>\$ 5,861</u>	<u>\$ 2,405</u>	<u>\$ 167,368</u>	<u>\$ 60,357</u>	<u>\$ 7,984</u>	<u>\$ 1,149,071</u>

United Way of Abilene, Inc.
Schedule of Agency Program Allocations
December 31, 2019 and 2018

Agency	Program	Agency Program Allocation Commitments	
		12/31/19	12/31/18
Abilene Hope Haven	Hope Housing Services	\$ 60,000	\$ 60,000
	Bridge 2 Home	60,000	60,000
Abilene Taylor Public Health District	Dental Clinic	10,000	-
	MERCY Health Care Center	50,000	50,000
Adult Protective Services Partners	Safety and Independence	10,000	10,000
Alliance for Women and Children	Alliance After School Care	24,000	24,000
Alzheimer's Association, North Central Texas	Family Care	28,500	28,500
American Red Cross	Home Fire Campaign	4,950	-
Ben Richey Boys Ranch	Boys Residential Care	24,000	43,354
Big Brothers Big Sisters - Lone Star	Mentoring	70,000	72,177
Big Country CASA	Court Appointed Special Advocates	78,000	78,000
Boy Scouts	Scout Reach	27,550	27,550
Boys and Girls Club of Abilene	After School Care	72,082	72,082
	Teen Night	10,000	10,447
Cancer Services Network	Patient Assistance	63,000	63,000
Center for Contemporary Arts	ArtReach	-	6,000
Christian Service Center	Standing in the Gap	22,500	-
City of Abilene Adaptive Recreation Services	Adaptive Recreation-Nutrition	50,000	50,000
Communities in Schools of the Big Country	Student Success Coaching	104,500	104,500
Day Nursery of Abilene	Child Care Assistance	160,000	157,206
Dyess Youth Center	Dyess Youth Programs	2,500	2,500
Faith Works of Abilene	Life Skills Education	40,000	40,000
Girl Scouts	Girl Scout Leadership	-	2,400
New Beginnings Big Country	Program Director	32,224	-
Noah Project	Family Violence Intervention	129,000	120,190
Presbyterian Medical Care Mission	Medical Mission	60,000	60,000
Regional Victim Crisis Center	Comprehensive Services for Child Victims	35,000	35,000
	Primary Prevention	37,000	37,000
ResourceCare	ASPIRE	54,000	54,000
	Day Camp	18,000	18,000
Southwestern Diabetic Foundation	Camp Sweeney	-	9,163
Strength for Life	Strength for Life	5,000	-
YMCA of Abilene	Youth Development	-	15,670
	Phoenix	29,251	29,251
		<u>\$ 1,371,057</u>	<u>\$ 1,339,990</u>