

**HEARTLAND UNITED WAY, INC.**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL INFORMATION**

**December 31, 2022 and 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Heartland United Way, Inc.

### Qualified Opinion

We have audited the accompanying financial statements of Heartland United Way, Inc. (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, except for the effects of not applying FASB ASU 2016-02, *Leases (Topic 842)*, as described in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of Heartland United Way, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Qualified Opinion

The Organization has not recognized right-of-use assets and lease liabilities for all leases with terms greater than 12 months, as prescribed by FASB ASU 2016-02, *Leases (Topic 842)*, that in our opinion, should be included to conform with accounting principles generally accepted in the United States of America. Quantification of the effects of this departure from generally accepted accounting principles on the financial position, results of operations, and cash flows of Heartland United Way, Inc. is not practicable.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Heartland United Way, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Heartland United Way, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's

**SHAREHOLDERS:**  
Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon

1203 W 2nd Street  
P.O. Box 1407  
Grand Island, NE 68802  
P 308-381-1810  
F 308-381-4824  
EMAIL [cpa@gicpas.com](mailto:cpa@gicpas.com)

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report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Heartland United Way, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Heartland United Way, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Distribution of Campaign Funds is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited Heartland United Way, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 12, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent in all material respects, with the audited financial statements from which it has been derived.

AMGL.P.C.

Grand Island, Nebraska  
March 16, 2023

**HEARTLAND UNITED WAY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**December 31, 2022 and 2021**

|  | <u>Office<br/>Fund</u> | <u>General<br/>Fund</u> |
|--|------------------------|-------------------------|
| <b>ASSETS</b>  |                        |                         |
| <b>CURRENT ASSETS</b>  |                        |                         |
| Cash and cash equivalents  | \$ 73,761              | \$ 1,139,137            |
| Investments (note C)   | -                      | -                       |
| Prepaid expense  | 12,500                 | 20,061                  |
| Accounts receivable - other  | 2,413                  | -                       |
| Employee retention credit receivable (note O)  | 96,697                 | -                       |
| Grants receivable (note M)   | -                      | -                       |
| Pledges receivable (notes A4 and E)  |                        |                         |
| 2021 - net of allowance for uncollectible pledges<br>of \$65,958 in 2021               | -                      | -                       |
| 2022 - net of allowance for uncollectible pledges<br>of \$76,957 in both 2022 and 2021 | -                      | 69,298                  |
| 2023 - net of allowance for uncollectible pledges<br>of \$75,640 in 2022               | -                      | 799,460                 |
| Total current assets   | 185,371                | 2,027,956               |
| <b>EQUIPMENT, AT COST (note A5)</b>  |                        |                         |
| Equipment  | 167,796                | -                       |
| Less accumulated depreciation  | (90,672)               | -                       |
|  | 77,124                 | -                       |
| <b>TOTAL ASSETS</b>  | <b>\$ 262,495</b>      | <b>\$ 2,027,956</b>     |
| <b>LIABILITIES AND NET ASSETS</b>  |                        |                         |
| <b>CURRENT LIABILITIES</b>   |                        |                         |
| Allocations payable  | \$ -                   | 1,485,216               |
| Donor designations payable (note A10)  | -                      | 405,529                 |
| Accrued payroll taxes  | -                      | -                       |
| Accrued payroll and vacation   | 33,075                 | -                       |
| Other payroll withholdings   | 276                    | -                       |
| Accounts payable   | 7,756                  | -                       |
| Total current liabilities  | 41,107                 | 1,890,745               |
| <b>NET ASSETS</b>  |                        |                         |
| Without donor restrictions   | 170,787                | -                       |
| With donor restrictions (note F)   | 50,601                 | 137,211                 |
| Total net assets   | 221,388                | 137,211                 |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>  | <b>\$ 262,495</b>      | <b>\$ 2,027,956</b>     |

See notes to financial statements.

| Contingency<br>Fund | Investment<br>Fund | Disaster/COVID<br>Fund | Total All Funds     |                     |
|---------------------|--------------------|------------------------|---------------------|---------------------|
|                     |                    |                        | 2022                | 2021                |
| \$ 233,886          | \$ -               | \$ 131,294             | \$ 1,578,078        | \$ 1,462,459        |
| 369,988             | 821,621            | -                      | 1,191,609           | 1,445,303           |
| -                   | -                  | -                      | 32,561              | 29,937              |
| -                   | -                  | -                      | 2,413               | 711                 |
| -                   | -                  | -                      | 96,697              | -                   |
| -                   | -                  | 44,035                 | 44,035              | 105,271             |
| -                   | -                  | -                      | -                   | 66,615              |
| -                   | -                  | -                      | 69,298              | 773,084             |
| -                   | -                  | -                      | 799,460             | -                   |
| <u>603,874</u>      | <u>821,621</u>     | <u>175,329</u>         | <u>3,814,151</u>    | <u>3,883,380</u>    |
| -                   | -                  | -                      | 167,796             | 166,508             |
| -                   | -                  | -                      | (90,672)            | (75,457)            |
| -                   | -                  | -                      | 77,124              | 91,051              |
| <u>\$ 603,874</u>   | <u>\$ 821,621</u>  | <u>\$ 175,329</u>      | <u>\$ 3,891,275</u> | <u>\$ 3,974,431</u> |
| \$ -                | \$ -               | \$ -                   | \$ 1,485,216        | \$ 1,298,589        |
| -                   | -                  | -                      | 405,529             | 410,721             |
| -                   | -                  | -                      | -                   | 68                  |
| -                   | -                  | -                      | 33,075              | 28,037              |
| -                   | -                  | -                      | 276                 | -                   |
| -                   | -                  | -                      | 7,756               | -                   |
| -                   | -                  | -                      | 1,931,852           | 1,737,415           |
| 603,874             | 821,621            | 47,298                 | 1,643,580           | 1,997,976           |
| -                   | -                  | 128,031                | 315,843             | 239,040             |
| <u>603,874</u>      | <u>821,621</u>     | <u>175,329</u>         | <u>1,959,423</u>    | <u>2,237,016</u>    |
| <u>\$ 603,874</u>   | <u>\$ 821,621</u>  | <u>\$ 175,329</u>      | <u>\$ 3,891,275</u> | <u>\$ 3,974,431</u> |

**HEARTLAND UNITED WAY, INC.**  
**STATEMENTS OF ACTIVITIES**  
**Years ended December 31, 2022 and 2021**

|  | <u>Office<br/>Fund</u> | <u>General<br/>Fund</u> |
|--|------------------------|-------------------------|
| <b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>  |                        |                         |
| Revenues   |                        |                         |
| Contributions and grants   | \$ 9,093               | \$ -                    |
| Interest and dividends   | 271                    | 5,471                   |
| Administration fees  | 30,565                 | -                       |
| Paycheck Protection Program loan forgiveness (note N)  | -                      | -                       |
| Employee Retention Credit (note O)   | 96,697                 | -                       |
| Loss on equipment disposal   | -                      | -                       |
| Realized gain on investments   | -                      | -                       |
| Unrealized loss on investments   | -                      | -                       |
| Total unrestricted revenues  | 136,626                | 5,471                   |
| Net assets released from restrictions (note G)   |                        |                         |
| Satisfaction of program restrictions   | 3,642                  | 263,067                 |
| Total unrestricted revenues and other support  | 140,268                | 268,538                 |
| Expenses   |                        |                         |
| Functional expenses  | 459,614                | 43,782                  |
| Depreciation expense   | 15,215                 | -                       |
| Total expenses   | 474,829                | 43,782                  |
| Increase (decrease) in unrestricted net assets<br>before other adjustments                                 | (334,561)              | 224,756                 |
| Other adjustments  |                        |                         |
| Interfund transfers  | 289,188                | (139,533)               |
| Increase (decrease) in net assets without donor restrictions   | (45,373)               | 85,223                  |
| <b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>   |                        |                         |
| Total amount raised in campaign - net of uncollectible pledges of<br>\$75,640 in 2022 and \$76,957 in 2021 | -                      | 1,437,158               |
| Less: Amounts designated by donors for specific organizations  | -                      | (337,936)               |
| Total contributions  | -                      | 1,099,222               |
| Funds allocated to agencies  | -                      | (1,086,030)             |
| Less: Allocations funded through donor designations  | -                      | 337,936                 |
| Allocations of campaign contributions to various agencies  | -                      | (748,094)               |
| Collection of prior year pledges in excess of estimated net collectible                                    | -                      | 49,150                  |
| Other restricted contributions   | 2,000                  | -                       |
| Net assets released from restrictions (note G)   | (3,642)                | (263,067)               |
| Increase (decrease) in net assets with donor restrictions  | (1,642)                | 137,211                 |
| <b>INCREASE (DECREASE) IN NET ASSETS</b>   | (47,015)               | 222,434                 |
| Net assets at beginning of year  | 268,403                | (85,223)                |
| Net assets at end of year  | \$ 221,388             | \$ 137,211              |

See notes to financial statements.

| Contingency<br>Fund | Investment<br>Fund | Disaster/COVID<br>Fund | Total All Funds |              |
|---------------------|--------------------|------------------------|-----------------|--------------|
|                     |                    |                        | 2022            | 2021         |
| \$ -                | \$ -               | \$ -                   | \$ 9,093        | \$ 9,569     |
| 9,629               | 25,990             | -                      | 41,361          | 72,424       |
| -                   | -                  | -                      | 30,565          | 1,500        |
| -                   | -                  | -                      | -               | 90,975       |
| -                   | -                  | -                      | 96,697          | -            |
| -                   | -                  | -                      | -               | (9,100)      |
| -                   | 2,765              | -                      | 2,765           | 165,476      |
| (72,844)            | (217,115)          | -                      | (289,959)       | (75,995)     |
| (63,215)            | (188,360)          | -                      | (109,478)       | 254,849      |
| -                   | -                  | 435,920                | 702,629         | 1,021,189    |
| (63,215)            | (188,360)          | 435,920                | 593,151         | 1,276,038    |
| -                   | 210                | 428,726                | 932,332         | 1,054,157    |
| -                   | -                  | -                      | 15,215          | 19,747       |
| -                   | 210                | 428,726                | 947,547         | 1,073,904    |
| (63,215)            | (188,570)          | 7,194                  | (354,396)       | 202,134      |
| (4,942)             | -                  | (144,713)              | -               | -            |
| (68,157)            | (188,570)          | (137,519)              | (354,396)       | 202,134      |
| -                   | -                  | -                      | 1,437,158       | 1,462,185    |
| -                   | -                  | -                      | (337,936)       | (378,849)    |
| -                   | -                  | -                      | 1,099,222       | 1,083,336    |
| -                   | -                  | -                      | (1,086,030)     | (1,091,306)  |
| -                   | -                  | -                      | 337,936         | 378,849      |
| -                   | -                  | -                      | (748,094)       | (712,457)    |
| -                   | -                  | -                      | 49,150          | 31,441       |
| -                   | -                  | 377,154                | 379,154         | 473,005      |
| -                   | -                  | (435,920)              | (702,629)       | (1,021,189)  |
| -                   | -                  | (58,766)               | 76,803          | (145,864)    |
| (68,157)            | (188,570)          | (196,285)              | (277,593)       | 56,270       |
| 672,031             | 1,010,191          | 371,614                | 2,237,016       | 2,180,746    |
| \$ 603,874          | \$ 821,621         | \$ 175,329             | \$ 1,959,423    | \$ 2,237,016 |



**HEARTLAND UNITED WAY, INC.**

**STATEMENTS OF FUNCTIONAL EXPENSES**

**Years ended December 31, 2022 and 2021**

|                                       | <b>2022</b>                 |                  |                   |                   | <b>Total All<br/>Funds</b> |
|---------------------------------------|-----------------------------|------------------|-------------------|-------------------|----------------------------|
|                                       | <b>Community<br/>Impact</b> | <b>Admin.</b>    | <b>Campaign</b>   | <b>Investment</b> |                            |
| Salaries                              | \$ 174,039                  | \$ 34,808        | \$ 58,905         | \$ -              | \$ 267,752                 |
| Employee benefits                     | 28,607                      | 5,721            | 9,682             | -                 | 44,010                     |
| Payroll taxes                         | 18,553                      | 3,710            | 6,279             | -                 | 28,542                     |
| Professional fees                     | 16,301                      | 2,329            | 4,658             | 210               | 23,498                     |
| Office supplies                       | 1,543                       | 772              | 900               | -                 | 3,215                      |
| Campaign supplies                     | 1,150                       | -                | 46,352            | -                 | 47,502                     |
| Telephone                             | 1,920                       | 1,081            | 1,001             | -                 | 4,002                      |
| Postage                               | 2,156                       | 1,198            | 1,438             | -                 | 4,792                      |
| Occupancy (note B)                    | 9,392                       | 3,757            | 5,635             | -                 | 18,784                     |
| Repair and maintenance                | 5,637                       | 2,348            | 3,757             | -                 | 11,742                     |
| Printing                              | 249                         | 75               | 175               | -                 | 499                        |
| Volunteer/marketing                   | 4,825                       | -                | -                 | -                 | 4,825                      |
| Travel                                | 3,015                       | 1,137            | 1,535             | -                 | 5,687                      |
| Meetings                              | 4,046                       | 1,527            | 2,061             | -                 | 7,634                      |
| Dues                                  | 8,194                       | 4,936            | 5,899             | -                 | 19,029                     |
| Insurance                             | 5,041                       | 1,512            | 1,848             | -                 | 8,401                      |
| Disaster/COVID grants and<br>expenses | 428,726                     | -                | -                 | -                 | 428,726                    |
| Holiday Program expenses              | 3,642                       | -                | -                 | -                 | 3,642                      |
| Discretionary funds                   | 50                          | -                | -                 | -                 | 50                         |
|                                       | <b>\$ 717,086</b>           | <b>\$ 64,911</b> | <b>\$ 150,125</b> | <b>\$ 210</b>     | <b>\$ 932,332</b>          |
| Total functional expenses             | <b>\$ 717,086</b>           | <b>\$ 64,911</b> | <b>\$ 150,125</b> | <b>\$ 210</b>     | <b>\$ 932,332</b>          |

See notes to financial statements.

**2021**

| Community<br><u>Impact</u> | <u>Admin.</u>    | <u>Campaign</u>   | <u>Investment</u> | Total All<br><u>Funds</u> |
|----------------------------|------------------|-------------------|-------------------|---------------------------|
| \$ 167,530                 | \$ 33,506        | \$ 56,703         | \$ -              | \$ 257,739                |
| 24,028                     | 4,805            | 8,132             | -                 | 36,965                    |
| 19,897                     | 3,979            | 6,734             | -                 | 30,610                    |
| 8,801                      | 1,257            | 2,515             | 211               | 12,784                    |
| 4,009                      | 2,004            | 2,338             | -                 | 8,351                     |
| 308                        | -                | 47,627            | -                 | 47,935                    |
| 1,805                      | 1,015            | 940               | -                 | 3,760                     |
| 1,481                      | 823              | 987               | -                 | 3,291                     |
| 7,341                      | 2,937            | 4,405             | -                 | 14,683                    |
| 4,125                      | 1,718            | 2,749             | -                 | 8,592                     |
| 4,869                      | 1,461            | 3,408             | -                 | 9,738                     |
| 4,682                      | -                | -                 | -                 | 4,682                     |
| 1,298                      | 490              | 661               | -                 | 2,449                     |
| 2,608                      | 984              | 1,328             | -                 | 4,920                     |
| 9,059                      | 5,463            | 6,524             | -                 | 21,046                    |
| 3,898                      | 1,169            | 1,429             | -                 | 6,496                     |
| 574,956                    | -                | -                 | -                 | 574,956                   |
| 5,035                      | -                | -                 | -                 | 5,035                     |
| 125                        | -                | -                 | -                 | 125                       |
| <b>\$ 845,855</b>          | <b>\$ 61,611</b> | <b>\$ 146,480</b> | <b>\$ 211</b>     | <b>\$ 1,054,157</b>       |

**HEARTLAND UNITED WAY, INC.**

**STATEMENTS OF CASH FLOWS**

**December 31, 2022 and 2021**

|  | <u>Office<br/>Fund</u> | <u>General<br/>Fund</u> |
|--|------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>   |                        |                         |
| Increase (decrease) in net assets  | \$ (47,015)            | \$ 222,434              |
| Adjustments to reconcile increase (decrease) in net assets<br>to net cash provided (used) by operating activities: |                        |                         |
| Depreciation expense   | 15,215                 | -                       |
| Loss on disposal of equipment  | -                      | -                       |
| Realized gain on investments   | -                      | -                       |
| Unrealized loss on investments   | -                      | -                       |
| Paycheck Protection Program loan forgiveness   | -                      | -                       |
| (Increase) decrease in:  |                        |                         |
| Prepaid expense  | (952)                  | (1,672)                 |
| Accounts receivable - other  | (1,702)                | -                       |
| Employee retention credit receivable   | (96,697)               | -                       |
| Grants receivable  | -                      | -                       |
| Pledges receivable   | -                      | (29,059)                |
| Increase (decrease) in:  |                        |                         |
| Allocations and donor designations payable   | -                      | 181,435                 |
| Accrued payroll and vacations  | 5,038                  | -                       |
| Accrued payroll taxes and payroll withholdings   | 208                    | -                       |
| Accounts payable   | 7,756                  | -                       |
|  | (118,149)              | 373,138                 |
| Net cash provided (used) by operating activities   |                        |                         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>   |                        |                         |
| Purchase of equipment  | (1,288)                | -                       |
| Sale of investments  | -                      | -                       |
| Purchase of investments  | -                      | -                       |
|  | (1,288)                | -                       |
| Net cash provided (used) by investing activities   |                        |                         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>   |                        |                         |
| Paycheck Protection Program loan proceeds  | -                      | -                       |
|  | (119,437)              | 373,138                 |
| Net increase (decrease) in cash and cash equivalents   |                        |                         |
| Cash and cash equivalents - beginning of year  | 193,198                | 765,999                 |
|  | \$ 73,761              | \$ 1,139,137            |
| Cash and cash equivalents - end of year  |                        |                         |

See notes to financial statements.

| Contingency<br>Fund | Investment<br>Fund | Disaster<br>Fund  | Total All Funds     |                     |
|---------------------|--------------------|-------------------|---------------------|---------------------|
|                     |                    |                   | 2022                | 2021                |
| \$ (68,157)         | \$ (188,570)       | \$ (196,285)      | \$ (277,593)        | \$ 56,270           |
| -                   | -                  | -                 | 15,215              | 19,747              |
| -                   | -                  | -                 | -                   | 9,100               |
| -                   | (2,765)            | -                 | (2,765)             | (165,476)           |
| 72,844              | 217,115            | -                 | 289,959             | 75,995              |
| -                   | -                  | -                 | -                   | (90,975)            |
| -                   | -                  | -                 | (2,624)             | 1,852               |
| -                   | -                  | -                 | (1,702)             | (711)               |
| -                   | -                  | -                 | (96,697)            | -                   |
| -                   | -                  | 61,236            | 61,236              | 97,195              |
| -                   | -                  | -                 | (29,059)            | (56,930)            |
| -                   | -                  | -                 | 181,435             | 169,185             |
| -                   | -                  | -                 | 5,038               | (6,274)             |
| -                   | -                  | -                 | 208                 | (1,483)             |
| -                   | -                  | -                 | 7,756               | (33,756)            |
| 4,687               | 25,780             | (135,049)         | 150,407             | 73,739              |
| -                   | -                  | -                 | (1,288)             | (11,175)            |
| -                   | -                  | -                 | -                   | 117,829             |
| (7,720)             | (25,780)           | -                 | (33,500)            | (51,737)            |
| (7,720)             | (25,780)           | -                 | (34,788)            | 54,917              |
| -                   | -                  | -                 | -                   | 90,975              |
| (3,033)             | -                  | (135,049)         | 115,619             | 219,631             |
| 236,919             | -                  | 266,343           | 1,462,459           | 1,242,828           |
| <u>\$ 233,886</u>   | <u>\$ -</u>        | <u>\$ 131,294</u> | <u>\$ 1,578,078</u> | <u>\$ 1,462,459</u> |

**HEARTLAND UNITED WAY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2022 and 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Nature of Operations

Heartland United Way, Inc., is a nonprofit organization engaged primarily in soliciting and collecting contributions from individuals and businesses in the Hall, Hamilton, Howard, and Merrick county areas, which it then allocates as support to its member agencies and other organizations. Contributions received in the form of pledges are unsecured.

2. Basis of Accounting and Presentation

Heartland United Way, Inc., uses the accrual basis of accounting, in conformity with the recommendations of the American Institute of Certified Public Accountants for Voluntary Health and Welfare Organizations. Under this method of accounting, revenues and expenses are recorded as incurred, without regard to the date of receipt or payment of cash.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards Codification regarding *Financial Statements of Not-for-Profit Organizations*. Under SFAS Codification Standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

3. Fund Accounting

In order to ensure observance of limitations and restrictions placed on use of resources available to the Organization, fund accounting is used to classify resources in accordance with activities or objectives specified.

Office Fund - is used to account for the operations of the Heartland United Way, Inc., local office. The fund also includes other designated resources available for support of office operations.

General Fund - is used to account for annual campaign pledges, collections, and allocations.

Contingency Fund - includes certain funds that are designated by the board to be retained for use in the event of an emergency such as a local disaster or a reduced campaign response, etc.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

3. Fund Accounting, continued

Investment Fund - includes amounts of donor contributions and bequests the board has designated be put in the Investment Fund, where the principal remains intact, with the interest being currently reinvested in the Fund.

Disaster/COVID Fund – includes grants and donor contributions restricted for various disaster/COVID recovery efforts. The fund was established during 2019 after the March 2019 floods. The fund also accounts for the grants and donations received to address the COVID-19 pandemic which began during 2020.

4. Allowance for Uncollectible Pledges

The Organization provides an allowance for uncollectible pledges at the time campaign revenues are recorded. The allowance is estimated based on prior years' experience. At December 31, 2022, 5.0 percent of the 2023 general campaign revenues, or \$75,640, was recorded as an allowance for uncollectible pledges on the general campaign.

At December 31, 2021, 5.0 percent of the 2022 general campaign revenues, or \$76,957, was recorded as an allowance for uncollectible pledges on the general campaign.

5. Equipment

Property and equipment are stated at cost. Donated equipment is recorded at fair market value at the date of the donation. The Organization capitalizes equipment with a cost/value greater than \$1,000. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on a straight-line basis. The estimated lives used in determining depreciation on the equipment range from five to seven years.

6. Income Taxes

As a nonprofit organization, Heartland United Way, Inc., is exempt from income taxes in accordance with Internal Revenue Code Section 501(c)(3). As of December 31, 2022, the 2019, 2020, and 2021 tax years are open for examination by the IRS.

7. Cash and Cash Equivalents

The Organization considers all cash and certificates of deposit, excluding the investments in the Investment Fund, to be cash and cash equivalents.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

8. Donated Services

A substantial number of volunteers have donated significant amounts of their time in the Organization's program services and its fundraising campaigns. However, no amounts have been reflected in the statements for donated services, since no objective basis is available to measure the value of such services.

9. Estimates

The preparation of these 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

10. Contributions

The Organization accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in the SFAS Codification Standards regarding *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS Codification Standards, contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization also follows the SFAS Codification Standard regarding *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*. Under this Statement, donations received with specific donor designations over which the Organization does not have variance power cannot be included in the revenue of Heartland United Way. These designated donor contributions are recorded as a liability until they are remitted to the designated beneficiaries.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

11. Promises To Give

Unconditional promises to give, less an allowance for uncollectible amounts, are recognized as revenues in the period received and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

12. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns does not present financial position, results of operations, and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Organization's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type) has not been presented since its inclusion would make the statements unduly complex and difficult to read.

13. Revenue Recognition

The Organization recognizes contribution revenue from donors when the donors make an unconditional pledge. An allowance for uncollectible pledges is recorded at that time, as described in Note A4. Also, allocations payable to partner agencies are recognized in conjunction with the contribution revenue.



**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE B - RENT/LEASE EXPENSE**

On March 7, 2014, Heartland United Way, Inc., entered into a five-year lease for office space owned by Wedgewood, Inc. for \$1,550 per month commencing July 1, 2014 through June 30, 2021. The lease was renewed for five additional years commencing July 1, 2021 through June 30, 2026. Rent for the initial year of the new lease will be \$1,550 per month and will increase 2.5 percent annually.

On January 10, 2020, the Organization entered into a 60-month copier lease with Eakes Office Plus. Monthly rent of \$285 is due commencing January 10, 2020 through January 10, 2025.

On October 10, 2022, the Organization entered into a 48-month vehicle lease with Hyundai. Monthly rent of \$739 is due commencing October 10, 2022 through October 10, 2025.

Total lease expense for 2022 and 2021 was \$24,470 and \$22,620, respectively.

Total minimum lease commitments for the succeeding years are as follows:

|      |                   |
|------|-------------------|
| 2023 | \$ 31,590         |
| 2024 | 32,073            |
| 2025 | 27,669            |
| 2026 | <u>10,265</u>     |
|      | <u>\$ 101,597</u> |

**NOTE C - INVESTMENT FUND**

The Organization has been the beneficiary of bequest money, which the Board of Directors has voted to place in an Investment Fund. The Fund is invested with Edward Jones. The account holdings consist of bond funds and mutual funds. Interest earned in this Fund is to be used for the overall benefit of the member agencies. Each year the Board of Directors directs how those funds will be spent. In 2022 and 2021, the interest was reinvested back into the Fund.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE C - INVESTMENT FUND, continued**

During the year ended December 31, 1999, the Organization transferred \$5,000 of investments to the Grand Island Community Foundation. Investment income earned on this investment will be allocated to the Organization annually. The Community Foundation investment balance was \$11,111 and \$13,216 at December 31, 2022 and 2021, respectively.

The Organization values investments in accordance with Statement of Financial Accounting Codification Standards, which requires nonprofit organizations to value their investments at current market value, recognizing both realized and unrealized gains and losses.

|  | December 31, 2022   |                     |                        | December 31, 2021   |                     |                        |
|--|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
|  | Cost                | Market Value        | Unrealized Gain (Loss) | Cost                | Market Value        | Unrealized Gain (Loss) |
| Edward Jones:                          |                     |                     |                        |                     |                     |                        |
| American Balanced Capital World        | \$ 128,758          | \$ 177,021          | \$ 48,263              | \$ 124,740          | \$ 201,412          | \$ 76,672              |
| Growth and Income                      | 54,428              | 60,135              | 5,707                  | 53,186              | 72,714              | 19,528                 |
| Corporate Bond                         | 215,694             | 173,008             | ( 42,686)              | 211,483             | 206,248             | ( 5,235)               |
| Money Market                           | 5                   | 5                   | -                      | 4                   | 4                   | -                      |
| Small Cap World Fund                   | 129,731             | 128,750             | ( 981)                 | 129,731             | 183,670             | 53,939                 |
| New World Fund                         | 38,789              | 37,054              | ( 1,735)               | 38,464              | 47,544              | 9,080                  |
| New Perspective Growth Fund of America | 36,365              | 28,129              | ( 8,236)               | 35,240              | 37,933              | 2,693                  |
| Intermediate Bond Fund                 | 76,039              | 90,139              | 14,100                 | 72,527              | 130,109             | 57,582                 |
| Investment Company of America          | 250,552             | 229,797             | ( 20,755)              | 245,908             | 248,897             | 2,989                  |
|  | <u>235,259</u>      | <u>256,460</u>      | <u>21,201</u>          | <u>220,217</u>      | <u>303,556</u>      | <u>83,339</u>          |
|  | 1,165,620           | 1,180,498           | 14,878                 | 1,131,500           | 1,432,087           | 300,587                |
| Grand Island Community Foundation      | <u>8,699</u>        | <u>11,111</u>       | <u>2,412</u>           | <u>8,434</u>        | <u>13,216</u>       | <u>4,782</u>           |
|  | <u>\$ 1,174,319</u> | <u>\$ 1,191,609</u> | <u>\$ 17,290</u>       | <u>\$ 1,139,934</u> | <u>\$ 1,445,303</u> | <u>\$ 305,369</u>      |

All investments at December 31, 2022 and 2021, consist of Level 1 investments which have quoted prices in active markets for identical assets. The Organization does not hold any Level 2 (measured using significant other observable inputs) nor Level 3 (measured using significant unobservable inputs) investments.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE D - DESIGNATION OF INTEREST INCOME**

The Board has designated that the interest earned in the General Fund and Contingency Fund accounts be accumulated to be used for the purchase of office equipment, furniture, and other Board-directed expenses. Interest earned during 2022 was \$5,471 on the General Fund and \$1,909 on the Contingency Fund. Interest earned during 2021 was \$2,495 on the General Fund and \$628 on the Contingency Fund.

**NOTE E - PROMISES TO GIVE**

Unconditional promises to give at December 31, 2022 and 2021, are as follows:

|  | <u>2022</u>        | <u>2021</u>        |
|--|--------------------|--------------------|
| 2023 campaign pledges receivable                     | \$ 875,100         | \$ -               |
| 2022 campaign pledges receivable                     | 146,255            | 850,041            |
| 2021 campaign pledges receivable                     | <u>-</u>           | <u>132,573</u>     |
| Total campaign pledges receivable                    | 1,021,355          | 982,614            |
| Less allowance for uncollectible pledges receivable  | ( <u>152,597</u> ) | ( <u>142,915</u> ) |
| Net unconditional pledges receivable at December 31, | \$ <u>868,758</u>  | \$ <u>839,699</u>  |

As of December 31, 2022, these pledges receivable are expected to be collected as follows:

|   |                   |
|---|-------------------|
| Receivable in less than one year            | \$ 868,798        |
| Receivable between one and five years       | -                 |
| Receivable after five years                 | <u>-</u>          |
| Net pledges receivable at December 31, 2022 | \$ <u>868,798</u> |

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE F - NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions at December 31, 2022 and 2021, were available for the following purposes or periods:

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Disaster Relief                         | \$ -              | \$ 3,327          |
| Refugee Assistance                      | 3,828             | -                 |
| Heartland United Way Disaster donations | 67,288            | 67,288            |
| Disaster Recovery Outreach Coordinator  | -                 | 3,283             |
| Community Disaster Advocate             | -                 | 22,907            |
| Disaster Construction                   | 1,399             | 1,399             |
| Diversity Outreach Coordinator          | 30,422            | 58,914            |
| COVID-19 Compassion                     | 25,094            | 29,679            |
| General Allocations to Agencies         | 137,211           | -                 |
| Government Shutdown                     | 370               | 370               |
| Toys for Tots                           | 34,958            | 35,970            |
| Adopt a Family                          | <u>15,273</u>     | <u>15,903</u>     |
|   | <u>\$ 315,843</u> | <u>\$ 239,040</u> |

There were no endowed net assets with donor restrictions as of December 31, 2022 and 2021. The Investment Fund comprises only board-designated funds.

**NOTE G - RELEASE OF DONOR RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes specified by donors.

|                                     | <u>2022</u>       | <u>2021</u>         |
|-------------------------------------|-------------------|---------------------|
| Purpose restrictions accomplished:  |                   |                     |
| General allocations to agencies     | \$ 263,067        | \$ 402,320          |
| Disaster/COVID grants and expenses  | 435,920           | 613,834             |
| Other programs                      | <u>3,642</u>      | <u>5,035</u>        |
| Total purpose restrictions released | <u>\$ 702,629</u> | <u>\$ 1,021,189</u> |

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE H - RETIREMENT PLAN**

In January 2001, the Organization established a 403(b) Plan, which was updated in 2011. Under the plan, the Organization contributes 4.5 percent of each qualified employee's gross income to the plan. Qualified employees are full-time employees who have completed their 90-day introductory period. The employees can also elect to contribute a portion of their salary to the plan. During the years ended December 31, 2022 and 2021, retirement expense was \$12,990 and \$11,236, respectively.

**NOTE I - OVERHEAD RATIO**

The overhead ratio is equal to fundraising, management, and general expenses divided by total campaign support and other revenue sources.

|                 |  | <u>2022</u>         | <u>2021</u>         |
|-----------------|--|---------------------|---------------------|
| A. Numerator:   | Administrative expenses                          | \$ 64,911           | \$ 61,611           |
|                 | Campaign expense                                 | 150,125             | 146,480             |
|                 | Investment expense                               | <u>210</u>          | <u>211</u>          |
|                 | Total Supporting Service expenses                | <u>\$ 215,246</u>   | <u>\$ 208,302</u>   |
| B. Denominator: | Campaign Contributions                           | \$ 1,099,222        | \$ 1,083,336        |
|                 | Add: Amounts designated for<br>specific agencies | 337,936             | 378,849             |
|                 | Prior year campaign contributions                | 49,150              | 31,441              |
|                 | Other restricted contributions                   | 379,154             | 473,005             |
|                 | Other revenue sources                            | <u>177,716</u>      | <u>174,468</u>      |
|                 |  | <u>\$ 2,043,178</u> | <u>\$ 2,141,099</u> |
|                 | Overhead Ratio (A÷B)                             | <u>10.5%</u>        | <u>9.7%</u>         |

Overhead Ratio by Expense Category:

|                        |              |             |
|------------------------|--------------|-------------|
| Administrative expense | 3.2%         | 2.9%        |
| Campaign expense       | 7.3          | 6.8         |
| Investment expense     | <u>-</u>     | <u>-</u>    |
|                        | <u>10.5%</u> | <u>9.7%</u> |

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE J – CONCENTRATIONS OF CREDIT RISK**

The Organization maintains cash balances at several financial institutions located in Grand Island, Nebraska. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2022 and 2021, all bank deposits were fully collateralized by FDIC insurance and surety bond coverage.

**NOTE K – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

Financial assets available for general expenditure are as follows as of December 31, 2022 and 2021:

|  | <u>2022</u>       | <u>2021</u>       |
|--|-------------------|-------------------|
| Total assets at year-end   | \$ 3,891,275      | \$ 3,974,431      |
| Less non-financial assets  |                   |                   |
| Prepaid expenses   | ( 32,561)         | ( 29,937)         |
| Net property and equipment   | ( 77,124)         | ( 91,051)         |
| Financial assets   | 3,781,590         | 3,853,443         |
| Less financial assets unavailable for<br>general expenditures within one year: |                   |                   |
| Assets held for allocations to agencies  | (2,007,895)       | (1,605,698)       |
| Assets held for disaster/COVID recovery  | ( 175,329)        | ( 371,614)        |
| Assets held for contingencies  | ( 603,874)        | ( 672,031)        |
| Board designated investment funds  | ( 821,621)        | (1,010,191)       |
| Financial assets available for general expenditures<br>within one year         | \$ <u>172,871</u> | \$ <u>193,909</u> |

As part of its liquidity management, the Organization has a goal to maintain financial assets on hand to meet three months of normal operating expense (excluding grants and expenses paid out of restricted funds), which would be approximately \$125,500 based on the actual expenditures for the year ended December 31, 2022. Upon board approval, the contingency reserve funds of \$603,874 would also be available to meet emergency cash flow needs.

**NOTE L – COST ALLOCATION**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The Organization allocates expenses based on annual budget allocations approved by the Board.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE M – GRANTS RECEIVABLE**

At December 31, 2022, the Organization had recognized grants receivable totaling \$44,035 for program expenses incurred during the year ended December 31, 2022 that were to be reimbursed by several grant programs. The grants receivable consisted of \$4,492 due from the Nebraska Department of Economic Development under a CDBG grant, \$14,202 due from HC3 under a Central Navigation grant, \$24,491 due from Department of Health and Human Services grants, and an other receivable of \$850.

At December 31, 2021, the Organization had recognized grants receivable totaling \$105,271 for program expenses incurred during the year ended December 31, 2021 that were to be reimbursed by two grant programs. The grants receivable consisted of \$92,140 due from the Nebraska Department of Economic Development under a CDBG grant and \$13,131 due from HC3 under a Central Navigation grant.

**NOTE N – PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS**

On January 22, 2021, the Organization opened a \$90,975 loan with Five Points Bank under the Paycheck Protection Program round two. The loan had an interest rate of one percent and matures January 22, 2026. Under terms of the COVID-19 related SBA loan program, the loan and any accrued interest will be fully forgiven if the Organization spends the principal amount received and any accrued interest for payroll and related benefits and other qualifying expenses within 24 weeks of the loan date, which was January 22, 2021. The loan and accrued interest was fully forgiven on June 22, 2021, so the loan forgiveness is reflected as revenue for the year ended December 31, 2021.

**NOTE O – EMPLOYEE RETENTION CREDIT**

During the year ended December 31, 2022, the Organization accrued a \$96,697 Employee Retention Credit (ERC) receivable. The CARES Act provided ERC to help eligible businesses retain their workforces during the Coronavirus pandemic. The tax credit was equal to 50 percent of qualified wages paid to employees during a quarter, capped at \$10,000 of qualified wages per employee through December 31, 2020. Additional relief provisions were passed by the United States government, which extended and expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit for 2021 was 70 percent of qualified wages per quarter, with the qualified wages capped at \$10,000 per employee per quarter.

**HEARTLAND UNITED WAY, INC.**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**December 31, 2022 and 2021**

**NOTE O – EMPLOYEE RETENTION CREDIT, continued**

The ERC receivable at December 31, 2022 consists of \$23,178 for second quarter 2020, \$5,258 for third quarter 2020, \$1,515 for fourth quarter 2020, \$34,306 for second quarter 2021, and \$32,440 for third quarter 2021. The ERC claimed by the Organization is subject to examination by the IRS until April 15, 2027.

**NOTE P – GO BIG GIVE**

Heartland United Way, in collaboration with Greater Grand Island Community Foundation, conducts the Go Big Give day of giving fundraiser each year. Because the revenues are designated by donors to the 100+ nonprofit organizations who participate in Go Big Give, the funds raised and related expenses of this program are not included in the revenues and expenses on the accompanying Statements of Activities. During the years ended December 31, 2022 and 2021, Go Big Give raised \$1,474,323 and \$1,330,332, respectively, for the participating nonprofit organizations. At December 31, 2022 and 2021, the Organization had a balance of \$30,515 and \$25,633, respectively, included in allocations payable for Go Big Give funds remaining to be paid out to participating non-profits.

**NOTE Q – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through March 16, 2023, the date on which the financial statements were available for issue.



## **SUPPLEMENTAL INFORMATION**

**HEARTLAND UNITED WAY, INC.**  
**DISTRIBUTION OF CAMPAIGN FUNDS**

|   | Budgeted for the         |               | Actual                   |               |
|---|--------------------------|---------------|--------------------------|---------------|
|   | Year Ending              |               | Distribution For The     |               |
|   | <u>December 31, 2023</u> |               | <u>December 31, 2022</u> |               |
|   | <u>Amount</u>            | <u>%</u>      | <u>Amount</u>            | <u>%</u>      |
| CONTRIBUTIONS RECEIVED/PLEDGED  | \$ 1,512,798             | 100.0 %       | \$ 1,539,142             | 100.0 %       |
| Allowance for uncollectible pledges   | (75,640)                 | (5.0)         | (76,957)                 | (5.0)         |
| Administration, volunteer engagement and fundraising                        | (192,438)                | (12.7)        | (200,397)                | (13.0)        |
| Campaign expenses - car giveaway  | (36,000)                 | (2.4)         | (45,000)                 | (2.9)         |
| Community impact and community investment process                           | (122,690)                | (8.1)         | (122,690)                | (8.0)         |
| Designations - United Way agencies  | (288,525)                | (19.1)        | (301,354)                | (19.6)        |
| Designations - Non-United Way agencies                                      | (49,411)                 | (3.2)         | (77,495)                 | (5.0)         |
| Designations - Combined federal campaign                                    | -                        | -             | (2,792)                  | (0.2)         |
| <b>AVAILABLE FOR DISTRIBUTION</b>   | <u>\$ 748,094</u>        | <u>49.5 %</u> | <u>\$ 712,457</u>        | <u>46.3 %</u> |
| <br>PARTNER AGENCY ALLOCATIONS THROUGH<br>COMMUNITY INVESTMENT DISTRIBUTION |                          |               |                          |               |
| Partner Agencies:   |                          |               |                          |               |
| Adult Education   | \$ 48,000                | 3.2 %         | \$ 30,000                | 1.9 %         |
| American Red Cross - Central Plains   | 12,000                   | 0.8           | 10,000                   | 0.7           |
| Big Brothers/Big Sisters  | 60,000                   | 4.0           | 60,000                   | 3.9           |
| Boy Scouts of America -<br>Overland Trails Council                          | 62,000                   | 4.1           | 63,000                   | 4.1           |
| Boys Town   | 6,500                    | 0.4           | 7,000                    | 0.5           |
| Central Nebraska Council on Alcoholism                                      | 72,000                   | 4.8           | 72,000                   | 4.7           |
| Crisis Center   | 27,000                   | 1.8           | 23,500                   | 1.5           |
| Girl Scouts - Spirit of Nebraska  | 10,500                   | 0.7           | 8,500                    | 0.6           |
| Heartland CASA  | 55,000                   | 3.6           | 53,500                   | 3.5           |
| Hope Harbor   | 95,500                   | 6.3           | 85,000                   | 5.5           |
| Legal Aid   | 10,000                   | 0.7           | 8,000                    | 0.5           |
| Literacy Council  | 20,000                   | 1.3           | 18,000                   | 1.2           |
| Lutheran Family Services  | 35,000                   | 2.3           | 31,000                   | 2.0           |
| Multicultural Coalition   | 35,500                   | 2.3           | 35,500                   | 2.3           |
| TeamMates of Grand Island   | 12,000                   | 0.8           | 12,000                   | 0.8           |
| Third City Community Clinic   | 65,000                   | 4.3           | 53,000                   | 3.4           |
| YMCA  | 19,000                   | 1.3           | 12,000                   | 0.8           |
| Community programs and services:  |                          |               |                          |               |
| Imagination Library   | 30,000                   | 2.0           | 30,000                   | 1.9           |
| Area counties and schools   | 33,000                   | 2.2           | 33,000                   | 2.1           |
| Community impact/community response   | <u>40,094</u>            | <u>2.6</u>    | <u>67,457</u>            | <u>4.4</u>    |
| <b>TOTAL</b>  | <u>\$ 748,094</u>        | <u>49.5 %</u> | <u>\$ 712,457</u>        | <u>46.3 %</u> |