

United Way of Will County

Financial Statements and
Independent Auditor's Report

June 30, 2019 and 2018

UNITED WAY OF WILL COUNTY

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United Way of Will County
Joliet, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of United Way of Will County (a nonprofit organization) which comprise the statements of financial position as of June 30, 2019, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of United Way of Will County as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, in year end June 30, 2019, the entity adopted new accounting guidance (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Our opinion is not modified with respect to this matter.

Other Matter

The financial statements of United Way of Will County for the year ended June 30, 2018, were audited by another auditor, whose report, dated March 22, 2019, expressed an unmodified opinion. We have presented comparative totals in summarized form for year ended June 30, 2018, however we have not performed any audit procedures on those financial statements and as such express no opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of United Way of Will County as a whole. The accompanying supplemental information, schedule of functional expenses, schedule of agency program grants/investments, and schedule of community empowerment and capacity development activities, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is stated in all material respects in relation to the financial statements as a whole.

Cukierski & Cochrane, LLC
Schaumburg, Illinois
December 16, 2019

**UNITED WAY OF WILL COUNTY
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 491,660	\$ 547,845
Investments Held to Maturity	851,059	1,009,702
Accounts Receivable	490	5,180
Interest Receivable	6,132	6,006
Pledges Receivable (Net of Allowance of \$100,000 in 2019 and \$100,000 in 2018)	1,075,617	1,167,103
Prepaid Expenses	-	7,278
Total Current Assets	<u>\$ 2,424,958</u>	<u>\$ 2,743,114</u>
PROPERTY AND EQUIPMENT		
Furniture and Equipment	\$ 73,230	\$ 73,230
Less - Accumulated Depreciation	<u>(73,230)</u>	<u>(73,230)</u>
Net Property and Equipment	<u>\$ -</u>	<u>\$ -</u>
OTHER ASSETS		
Restricted Cash (Note 2)	<u>\$ 31,993</u>	<u>\$ 28,834</u>
TOTAL ASSETS	<u><u>\$ 2,456,951</u></u>	<u><u>\$ 2,771,948</u></u>
LIABILITIES		
Accounts Payable	\$ 660	\$ 21,718
Accrued Compensation	34,465	33,564
Pass-through Contributions Payable To:		
United Way Agencies	38,660	31,542
Non-Affiliated Charitable Organizations	-	7,118
TOTAL LIABILITIES	<u>\$ 73,785</u>	<u>\$ 93,942</u>
NET ASSETS		
Without Donor Restrictions	\$ 2,262,893	\$ 2,569,748
With Donor Restrictions	120,273	108,258
TOTAL NET ASSETS	<u>\$ 2,383,166</u>	<u>\$ 2,678,006</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,456,951</u></u>	<u><u>\$ 2,771,948</u></u>

See Independent Auditor's Report and Accompanying Notes to Financial Statements

UNITED WAY OF WILL COUNTY
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019 WITH COMPARATIVE TOTALS FOR 2018

	2019			2018
	Without Donor Restrictions	With Donor Restrictions	Total	
OPERATING ACTIVITIES				
SUPPORT:				
Campaign Contributions	\$ 2,869,966	\$ -	\$ 2,869,966	\$ 2,608,958
Less: Direct Donor Designations	(417,185)	-	(417,185)	-
Less: Adjustment to Pledge Receivable	(77,269)	-	(77,269)	(142,891)
Designations to Other Agencies	-	31,164	31,164	37,899
Allocations from Other Campaigns	-	-	-	223,304
Community Impact Activities	-	97,934	97,934	130,744
In-Kind Donations	228,334	-	228,334	140,118
Net Special Event Revenue (Note 7)	34,198	-	34,198	50,726
Total Support and Revenue before Releases	\$ 2,638,044	\$ 129,098	\$ 2,767,142	\$ 3,048,858
Net Assets Released from Restrictions	\$ 31,164	\$ (31,164)	\$ -	\$ -
Total Support and Revenue	\$ 2,669,208	\$ 97,934	\$ 2,767,142	\$ 3,048,858
EXPENSES				
Agency Program Grants/Investments	\$ 2,541,136	\$ -	\$ 2,541,136	\$ 2,533,849
Less: Direct Donor Designations	(417,185)	-	(417,185)	-
Designations to Other Agencies	31,164	-	31,164	37,899
United Way Dues	24,473	-	24,473	28,707
Program Services	568,665	85,919	654,584	630,341
Supporting Services:				
Management and General	73,007	-	73,007	73,988
Fund Raising	170,709	-	170,709	140,709
Total Supporting Services	\$ 243,716	\$ -	\$ 243,716	\$ 214,697
Total Expenses	\$ 2,991,969	\$ 85,919	\$ 3,077,888	\$ 3,445,493
Change in Net Assets From Operating Activities	\$ (322,761)	\$ 12,015	\$ (310,746)	\$ (396,635)
NON-OPERATING ACTIVITIES:				
Investment Income, Net Fees	\$ 15,906	\$ -	\$ 15,906	\$ 8,332
Change in Net Assets From Non-Operating Activities	\$ 15,906	\$ -	\$ 15,906	\$ 8,332
CHANGE IN NET ASSETS	\$ (306,855)	\$ 12,015	\$ (294,840)	\$ (388,303)
TOTAL NET ASSETS - BEGINNING OF YEAR	2,569,748	108,258	2,678,006	3,066,309
TOTAL NET ASSETS - END OF YEAR	\$ 2,262,893	\$ 120,273	\$ 2,383,166	\$ 2,678,006

See Independent Auditor's Report and Accompanying Notes to Financial Statements

**UNITED WAY OF WILL COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities:		
Increase (Decrease) in Total Net Assets	\$ (294,840)	\$ (388,303)
Adjustments to Reconcile Increase (Decrease) in Total Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	-	544
Reserve for Uncollectible Pledges	-	100,000
(Increase) Decrease in		
Accounts Receivable	4,690	1,290
Interest Receivable	(126)	(6,006)
Pledges Receivable	91,486	30,494
Prepaid Expenses	7,278	(7,278)
Restricted Cash	(3,159)	9,203
 Increase (Decrease) in		
Accounts Payable and Accrued Expenses	(21,058)	(1,717)
Accrued Compensation	901	6,608
Deferred Revenues	-	(19,100)
Pass-through Contributions	-	6,546
 Net Cash Provided by (Used in) Operating Activities	 <u>\$ (214,828)</u>	 <u>\$ (267,719)</u>
 Cash Flows from Investing Activities:		
Net (Increase) Decrease in Investments Held to Maturity	\$ 158,643	\$ 49,381
 Net Cash Provided by (Used in) Investing Activities	 <u>\$ 158,643</u>	 <u>\$ 49,381</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 <u>\$ (56,185)</u>	 <u>\$ (218,338)</u>
 Cash and Cash Equivalents - Beginning of Year	 <u>547,845</u>	 <u>766,183</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 491,660</u></u>	 <u><u>\$ 547,845</u></u>
 <u>Supplemental Disclosure:</u>		
Cash Paid During the Year for Interest	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report and Accompanying Notes to Financial Statements

UNITED WAY OF WILL COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - ORGANIZATION

The United Way of Will County ("the Association") is an Illinois not-for-profit corporation, which is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Association's main goal is to fight for the self-sufficiency, health, safety and education of every person in Will County. The Association works with an extensive network of corporate partnerships, community members and funded partners to address the complex challenges facing the community through a comprehensive and strategic approach including community investments, engagement, programs, and advocacy. These collective efforts have resulted in the direct aid to 1 in 3 community members. The mission, to unite Will County communities and resources to empower people and create positive, sustainable change, is deeply rooted in the Association's history beginning in 1936. To learn more about United Way of Will County's community impact, visit www.uwwill.org.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The net assets of the Association are classified as follows:

Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. The restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Project. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor restrictions unless specially required to be included in donor-restricted net assets by the donor or by applicable state law. Unconditional promises to give cash or other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (i.e. when a stipulated time restriction ends or the purpose of the restriction is accomplished), net assets with donor restrictions are released to net assets without donor restrictions and reported as such in the statement of activities. Donor-restricted gifts are reported as restricted even if the restrictions expire during the fiscal year in which the gift was received, and then released to net assets without donor restrictions. In the absence of donor-imposed restrictions on the use of the assets, gifts of long-lived assets are reported as net assets without donor restrictions.

Contributions

Contributions receivable are recognized upon notification of a donor's unconditional promise to give to the Association. Unconditional promises to give that are expected to be collected in less than one year are measured at net realizable value because that amount results in a reasonable estimate of fair value in accordance with the *Contributions Received* section of the FASB ASC. The Association receives pledges designated to specific partner agencies. The Association has designations that are paid directly to designated charitable organizations by the donor organization. It is the policy of the Association to honor these designations.

See Independent Auditor's Report

UNITED WAY OF WILL COUNTY
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

Pledges Receivable and Allowance

Pledges receivable consists of corporate, employee, and individual contribution commitments that are estimated to be realized primarily within the next fiscal period. The reserve for uncollectible pledges was \$100,000 and \$100,000 at June 30, 2019 and 2018, respectively. The reserves have been established based upon historical collection experiences with the donors during the past three campaigns, adjusted for specific changes in the donor's payment patterns in the current fiscal year. These estimates may change as pledges are collected or additional information is received by management.

The Association receives a substantial number of pledges from employees of local business entities that sometimes provide for a corporate match of amounts contributed by employees.

Restricted Cash

Restricted cash is segregated into one fund. Current year balance is as follows:

Funds held for Other Agencies	\$ 31,993
Total Restricted Cash	\$ 31,993

Functional Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Compensation	Time and Effort
Employee benefits	Full Time Equivalent
Donated Labor	Full Time Equivalent
Professional services	Time and Effort
Occupancy	Square Footage
Consumable supplies	Use
Insurance	Time and Effort
Travel and training	Time and Effort
Dues	Number of Employees
Depreciation	Square Footage
Community activities	Time and Effort
Miscellaneous	Time and Effort

The Schedule of Functional Expenses for the year ended June 30, 2018 is summarized for the purpose of presentation.

UNITED WAY OF WILL COUNTY
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are recorded at cost or at fair value if donated. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. Depreciation is provided using the straight-line method. The estimated useful lives by asset class are as follows:

<u>Assets</u>	<u>Life</u>
Furniture and Equipment	5-7 Years
Vehicles	7 Years

Use of Estimates

The preparation of 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 reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amounts of financial instruments, including cash, cash equivalents, certificates of deposit, accounts receivable, pledges receivable, accounts payable, accrued liabilities, and short-term borrowings, approximate fair value due to the short maturities of these instruments. The fair values of certificates of deposit are valued at the face value of the instrument plus accrued interest.

Donated Materials and Services

The Association receives donated services from a variety of unpaid volunteers. During the fiscal years ended June 30, 2019 and 2018, the Association reported \$219,526 and \$132,064, respectively, of donated services as in-kind donations income in the Statement of Activities and as donated labor in the Schedule of Functional Expenses.

During the fiscal years ended June 30, 2019 and 2018, the Association received raffle prizes and golf outing supplies valued at \$8,808 and \$8,054, respectively. These amounts were reported as fundraising event income in the Statement of Activities and as donated goods in the Schedule of Functional Expenses.

Measure of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Association's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a unusual or nonrecurring nature.

Income Taxes

The Association is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements.

See Independent Auditor's Report

UNITED WAY OF WILL COUNTY
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Generally accepted accounting principles require entities to determine whether it is more likely than not a tax position will be sustained upon examination, including resolution of any appeals or litigation process, based on the technical merits of the position. In accordance with this accounting guidance, the Association deems it unnecessary to record any adjustments relative to this position.

The Association's tax filings are subject to audit by various taxing authorities. As of June 30, 2019, the Association's federal and state income tax returns for fiscal years ended June 30, 2016, 2017, 2018 and 2019 remained open to examination by the taxing authorities.

NOTE 3 – NEW ACCOUNTING PRONOUNCEMENT

In August, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 Requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two – net assets with donor restrictions and net assets without donor restrictions.

The ASU will also require changes in the way certain information is aggregated and reported, including required disclosures about liquidity and availability of resources and increased disclosures on functional expenses. The new standard is effective for the year ending June 30, 2019. The Association adopted the ASU effective July 1, 2018. Adoption of the ASU did not result in any reclassifications or restatements to net assets or changes in net assets.

NOTE 4 – HELD TO MATURITY INVESTMENTS

Held to maturity investments consisted of fourteen and eighteen certificates of deposit, totaling \$851,059 and \$1,009,702, as of June 30, 2019 and 2018, respectively. The investments have been made with local banks and bear interest at rates ranging from 0.50% to 2.68% in 2019 and 0.20% to 2.25% in 2018. It is the Association's policy to make investments in a manner that provides the security of the \$250,000 of insurance protection provided by the Federal Deposit Insurance Corporation.

NOTE 5 – LIQUIDITY

The Association's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash and Cash Equivalents	\$	491,660
Held to Maturity Investments		851,059
Accounts Receivable		490
Accrued Interest		6,132
Pledges Receivable, net		1,075,617
	\$	<u>2,424,958</u>

The Association's financial assets have been reduced by amounts not available for general use because of donor imposed restrictions within one year of the balance sheet date and amounts set aside for long-term investing endowments.

UNITED WAY OF WILL COUNTY
NOTES TO FINANCIAL STATEMENTS (Continued)
JUNE 30, 2019

NOTE 5 – LIQUIDITY (Continued)

As part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 6 – NET ASSETS – WITH DONOR RESTRICTIONS

Donor restricted net assets are presented on the Schedule of Community Empowerment & Capacity Development Activities.

NOTE 7 – FUNDRAISING AND SPECIAL EVENTS

The Association conducts fundraising and various special events during the year to raise unrestricted funds. Events raise funds along with create awareness of the Association's significance in serving the community.

Special Events generate revenue for the Association as well as raise awareness about the Association's mission. Some events are annual, and some are incidental to the Association's central activities and do not happen regularly. Incidental events are recorded net in the accompanying Statement of Activities.

The Association held multiple incidental special events during the year ended June 30, 2019:

Changes in net assets without donor restrictions

Revenues:

Special event revenue	\$ 143,544	
Less: Costs of direct benefits to donor	<u>(109,346)</u>	
Net revenues from special events		<u>34,198</u>
Increases in net assets without donor restrictions		<u><u>\$ 34,198</u></u>

NOTE 8 – LEASES

The Organization leases office space under a monthly lease. Rental payments are currently \$2,017 per month. Rent expense for the years ended June 30, 2019 and 2018 was \$24,204 in each year.

NOTE 9 – EMPLOYEE BENEFIT PLAN

The Association has a 401K plan which it offers to its employees. Eligible employees participate on a voluntary basis. The Association has the option to match employee contributions up to 7% of compensation. The Association matched employee contributions in the amount of \$22,053 and \$21,734 for the fiscal years ending June 30, 2019 and 2018, respectively.

NOTE 10 – SUBSEQUENT EVENTS

The Association has evaluated events and transactions occurring subsequent to June 30, 2019. As of December 16, 2019, which is the date these financial statements were available to be issued, no material events have occurred which require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

UNITED WAY OF WILL COUNTY
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019 WITH COMPARATIVE TOTALS FOR 2018

	2019				2018
	Program Services	Management and General	Fundraising	TOTAL	TOTAL
Direct Program Expenses:					
Agency Program Grants/Investments	\$ 2,541,136	\$ -	\$ -	\$2,541,136	\$ 2,533,849
Less: Direct Donor Designations	(417,185)	-	-	(417,185)	-
Designations to Other Agencies	31,164	-	-	31,164	37,899
United Way Dues	24,473	-	-	24,473	28,707
Subtotal	\$ 2,179,588	\$ -	\$ -	\$2,179,588	\$ 2,600,455
Other Program Expenses:					
Compensation	\$ 255,342	\$ 45,597	\$ 63,836	\$ 364,775	\$ 360,701
Employee Benefits	67,934	12,131	16,984	97,049	98,884
Payroll Taxes	21,266	3,798	5,317	30,381	27,536
Donated Goods and Labor	159,834	-	68,500	228,334	140,118
Professional Fees and Consultants	13,952	2,491	3,488	19,931	17,888
Occupancy	22,137	3,953	5,534	31,624	29,763
Consumable Supplies	13,350	2,384	3,337	19,071	24,743
Insurance	3,800	679	950	5,429	5,328
Travel and Meetings	8,948	1,598	2,237	12,783	18,292
Dues	1,056	189	264	1,509	2,152
Depreciation	-	-	-	-	544
Community Impact Activities	85,919	-	-	85,919	102,775
Miscellaneous	1,046	187	262	1,495	16,314
Subtotal	\$ 654,584	\$ 73,007	\$ 170,709	\$ 898,300	\$ 845,038
TOTAL EXPENSES	\$ 2,834,172	\$ 73,007	\$ 170,709	\$3,077,888	\$ 3,445,493

UNITED WAY OF WILL COUNTY
SCHEDULE OF AGENCY PROGRAM GRANTS/INVESTMENTS
YEAR ENDED JUNE 30, 2019 AND 2018

	2019	2018
Agape Missions	\$ 36,450	\$ 36,450
American Red Cross	64,700	80,400
Aunt Martha's Youth Services / St. Francis Health	-	18,800
Bags of Hope	10,000	10,000
Big Brothers/Big Sisters	62,700	66,000
Boy Scouts of America	61,500	76,500
Boys' and Girls' Club	160,000	160,000
Bridges to a New Day	7,500	7,500
Campfire III Prairie Council	-	500
Cancer Support Center	6,900	6,900
CASA of Will County	20,000	24,000
Catholic Charities/RSVP/Daybreak	216,800	274,900
Center for Correctional Concerns	34,300	39,050
Center for Disability Services	80,900	83,000
Child Care Resource and Referral	10,000	10,000
Community Service Council of Northern Will County	30,000	32,600
Cooperative Extension Service (Will County 4H)	-	22,200
Cornerstone Services	40,000	60,000
Crisis Line of Will County	70,000	78,000
Easter Seals	67,900	75,850
Farmworker & Landscaper Advocacy	1,000	5,000
Forest Park Community Center	-	9,800
Girl Scouts of Chicago & Northwest Indiana	41,000	48,000
Guardian Angel Community Services	70,000	89,700
Harvey Brooks Foundation	-	2,000
Hill Memorial Center	31,500	50,000
Joliet Area Community Hospice	19,051	40,000
Kankakee County Community Services	24,400	25,000
National Alliance for Mental Illness	9,600	9,600
Northern Illinois Food Bank	21,600	30,000
Play for Rings	-	10,000
Prairie State Legal Assistance	18,400	20,700
Salvation Army	5,000	21,400
Senior Service Center of Will County	112,500	89,000
Seratomia Speech & Hearing Center	8,000	8,000
Service of Will Grundy & Kankakee	16,000	21,000
Shady Oaks	7,600	7,600
South Suburban Council on Alcoholism & Substance Abuse	25,600	32,900
South Suburban Family Shelter	6,600	8,500
Spanish Community Center	95,200	102,800
Stepping Stones	79,500	79,500
Team Makes a Difference	5,000	5,000
Trinity Services & Family Services	110,600	137,400
University of Illinois Co-op Extension Service	20,000	-
Vilaseca Day Care	35,500	38,000
Warren Sharpe Community Center	90,000	103,000
Will County Children's Advocacy Center	41,400	41,400
Will County Community Health Center	12,200	12,200
Will County Habitat for Humanity	30,000	65,000
Will/Grundy Center for Independent Living	29,050	33,000
Will/Grundy Medical Clinic	35,000	38,700
YMCA	143,000	149,100
Total Grants to Agencies	\$ 2,123,951	\$ 2,495,950
Direct Donor Designations	417,185	-
Gross Funds Awarded	<u>\$ 2,541,136</u>	<u>\$ 2,495,950</u>

See Independent Auditor's Report and Notes to the Financial Statements

UNITED WAY OF WILL COUNTY
SCHEDULE OF COMMUNITY EMPOWERMENT CAPACITY DEVELOPMENT ACTIVITIES
YEAR ENDED JUNE 30, 2019 WITH COMPARATIVE TOTALS FOR 2018

	2019			2018		
	Beginning Balance	Income	Expenses	Ending Balance	Income	Expenses
Joliet Alliance for Youth	\$ 1,859	\$ -	\$ -	\$ 1,859	\$ 2,478	\$ 1,770
MAPP Project	32,087	54,320	36,268	50,139	53,000	54,715
Sharefest	4,214	12,207	10,614	5,807	7,662	19,363
Southwest Suburban Philanthropic Network	22,780	2,155	1,239	23,696	1,900	91
At Risk Kids	937	1,641	-	2,578	200	2,263
Obeid Family Fund	-	-	-	-	790	790
Hurricanes Relief	-	-	-	-	660	660
Josh Galvin Memorial Fund	-	-	-	450	-	450
Kolpacki Family Fund	-	-	-	5,000	-	5,000
Will County Sheriff -						
Substance Abuse Prevention	26,856	17,323		44,179	31,085	4,229
Public Safety	11,624	5,670	5,234	12,060	20,978	9,354
Elderly Services	1,000	-		1,000	1,000	1,000
Youth Services	1,000	2,500		3,500	5,000	4,000
Canine Operations and Care	910		275	635	1,000	90
Explorer Post 911	4,991	646		5,637	4,991	4,991
Other Community Impact	-	1,472	32,289	(30,817)	-	-
	<u>\$ 108,258</u>	<u>\$ 97,934</u>	<u>\$ 85,919</u>	<u>\$ 120,273</u>	<u>\$ 130,744</u>	<u>\$ 102,775</u>
					<u>\$ 108,258</u>	

See Independent Auditor's Report and Accompanying Notes to Financial Statements