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Independent Auditor’s Report on Financial Statements and Supplementary Information

Board of Directors
United Way of the Plains, Inc.
Wichita, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of United Way of the Plains, Inc., which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the 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 audit 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 the Plains, Inc. as of December 31, 2020, 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.

Report on Summarized Comparative Information

We have previously audited the December 31, 2019, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 18, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, including the schedule of functional expenses – program services, schedule of functional expenses – fund raising and supporting services and schedule of grant awards and initiatives, as listed in the table of contents, 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.

Wichita, Kansas
September 27, 2021
United Way of the Plains, Inc.
Statement of Financial Position
December 31, 2020
(With Summarized Financial Information for 2019)

<table>
<thead>
<tr>
<th>Assets</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$1,153,842</td>
<td>$2,163,913</td>
</tr>
<tr>
<td>Investments</td>
<td>14,624,886</td>
<td>12,210,159</td>
</tr>
<tr>
<td>Pledges receivable, less allowance for uncollectible pledges; 2020 - $777,855; 2019 - $817,656</td>
<td>7,276,248</td>
<td>8,711,940</td>
</tr>
<tr>
<td>Grants receivable</td>
<td>350,069</td>
<td>112,153</td>
</tr>
<tr>
<td>Prepaid expenses and other</td>
<td>360,061</td>
<td>359,792</td>
</tr>
<tr>
<td>Inventory</td>
<td>404,695</td>
<td>345,011</td>
</tr>
<tr>
<td>Property and equipment at cost, net of accumulated depreciation; 2020 - $3,024,360; 2019 - $2,879,232</td>
<td>1,093,965</td>
<td>1,050,258</td>
</tr>
<tr>
<td>Total assets</td>
<td>$25,263,766</td>
<td>$24,953,226</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities and Net Assets</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$303,920</td>
<td>$254,815</td>
</tr>
<tr>
<td>Due to agencies</td>
<td>1,568,481</td>
<td>1,097,429</td>
</tr>
<tr>
<td>Fiscal agency</td>
<td>277,241</td>
<td>316,964</td>
</tr>
<tr>
<td>Deferred grant revenue</td>
<td>1,029,465</td>
<td>1,494,603</td>
</tr>
<tr>
<td>Paycheck protection program loan</td>
<td>$538,000</td>
<td>$ -</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>3,717,107</td>
<td>3,163,811</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Assets</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Without donor restrictions</td>
<td>11,098,104</td>
<td>10,610,866</td>
</tr>
<tr>
<td>With donor restrictions</td>
<td>10,448,555</td>
<td>11,178,549</td>
</tr>
<tr>
<td>Total net assets</td>
<td>21,546,659</td>
<td>21,789,415</td>
</tr>
<tr>
<td>Total liabilities and net assets</td>
<td>$25,263,766</td>
<td>$24,953,226</td>
</tr>
</tbody>
</table>
United Way of the Plains, Inc.
Statement of Activities
Year Ended December 31, 2020
(With Summarized Financial Information for 2019)

Revenues, Gains and Other Support

<table>
<thead>
<tr>
<th>Without Donor</th>
<th>With Donor</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restrictions</td>
<td>Restrictions</td>
<td>2020</td>
</tr>
</tbody>
</table>

Total campaign contributions $1,916,414 $8,867,638 $10,784,052 $11,548,634
Designated gifts to agencies and programs (351,574) (851,079) (1,202,653) (833,957)
Provision for uncollectible pledges (662,362) (354,706) (1,017,068) (402,646)
Net amount raised 902,478 7,661,853 8,564,331 10,312,031
Other contributions 723,508 535,476 1,258,984 204,298
Interest and dividend income 162,895 21,222 184,117 179,042
Net unrealized gains on investments 957,350 125,204 1,082,554 1,170,269
Net realized gains on investments 209,028 27,500 236,528 541,478
In-kind contributions: Give items of value (GIV) 1,277,311 - 1,277,311 2,198,469
Other in-kind contributions 236,475 - 236,475 78,390
Legacy fund and gift income 90,462 - 90,462 219,507
Grant income 1,829,418 - 1,829,418 1,382,589
Other revenue 51,882 - 51,882 120,825
Net assets released from restrictions 9,101,249 (9,101,249) - -

Total revenues, gains and other support 15,542,056 (729,994) 14,812,062 16,406,898

Expenses

<table>
<thead>
<tr>
<th>Without Donor</th>
<th>With Donor</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restrictions</td>
<td>Restrictions</td>
<td>2020</td>
</tr>
</tbody>
</table>

Program services:
Grants and miscellaneous awards 7,790,844 - 7,790,844 8,774,225
Early childhood block grant 738,792 - 738,792 732,082
Other grants awarded 966,986 - 966,986 700,969
Research and community resources 559,650 - 559,650 578,692
Agency grant reviews 213,488 - 213,488 155,697
Give items of value (GIV) 1,361,614 - 1,361,614 2,222,462
2-1-1 call center 544,417 - 544,417 381,600
Labor relations 110,907 - 110,907 112,152
Laid off workers 304,484 - 304,484 -
Volunteer center 94,625 - 94,625 131,056
Fund raising 1,293,445 - 1,293,445 1,333,856
Supporting services 1,075,566 - 1,075,566 1,056,084

Total expenses 15,054,818 - 15,054,818 16,178,875

Change in Net Assets

487,238 (729,994) (242,756) 228,023

Net Assets, Beginning of Year

10,610,866 11,178,549 21,789,415 21,561,392

Net Assets, End of Year

$11,098,104 $10,448,555 $21,546,659 $21,789,415

See Notes to Financial Statements
United Way of the Plains, Inc.
Statement of Functional Expenses
Year Ended December 31, 2020
(With Summarized Financial Information for 2019)

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>Supporting Services</th>
<th>Fund Raising</th>
<th>Total 2020</th>
<th>Total 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$1,172,296</td>
<td>$498,605</td>
<td>$784,658</td>
<td>$2,455,559</td>
<td>$2,330,474</td>
</tr>
<tr>
<td>Retirement plan expenses</td>
<td>111,325</td>
<td>53,020</td>
<td>67,925</td>
<td>232,270</td>
<td>224,083</td>
</tr>
<tr>
<td>Payroll taxes and group insurance</td>
<td>228,169</td>
<td>99,453</td>
<td>140,284</td>
<td>467,906</td>
<td>416,557</td>
</tr>
<tr>
<td>Grants and miscellaneous awards</td>
<td>7,790,844</td>
<td>-</td>
<td>-</td>
<td>7,790,844</td>
<td>8,774,225</td>
</tr>
<tr>
<td>Agency subrecipient awards</td>
<td>695,287</td>
<td>-</td>
<td>-</td>
<td>695,287</td>
<td>689,518</td>
</tr>
<tr>
<td>Professional fees and contract services</td>
<td>170,286</td>
<td>62,067</td>
<td>30,467</td>
<td>262,820</td>
<td>170,718</td>
</tr>
<tr>
<td>Office supplies</td>
<td>35,308</td>
<td>12,026</td>
<td>5,795</td>
<td>53,129</td>
<td>61,350</td>
</tr>
<tr>
<td>Telephone and internet</td>
<td>73,013</td>
<td>3,950</td>
<td>10,267</td>
<td>87,230</td>
<td>56,583</td>
</tr>
<tr>
<td>Computer software and maintenance</td>
<td>67,271</td>
<td>-</td>
<td>-</td>
<td>67,271</td>
<td>60,714</td>
</tr>
<tr>
<td>Postage</td>
<td>2,108</td>
<td>5,169</td>
<td>4,603</td>
<td>11,880</td>
<td>11,212</td>
</tr>
<tr>
<td>Occupancy</td>
<td>237,167</td>
<td>52,434</td>
<td>44,766</td>
<td>334,367</td>
<td>209,587</td>
</tr>
<tr>
<td>Marketing research/advertising</td>
<td>-</td>
<td>146,701</td>
<td>-</td>
<td>146,701</td>
<td>169,401</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>1,863</td>
<td>2,350</td>
<td>443</td>
<td>4,656</td>
<td>6,161</td>
</tr>
<tr>
<td>Conference and travel</td>
<td>21,924</td>
<td>6,648</td>
<td>13,241</td>
<td>41,813</td>
<td>80,220</td>
</tr>
<tr>
<td>Insurance</td>
<td>29,204</td>
<td>10,114</td>
<td>15,394</td>
<td>54,712</td>
<td>53,378</td>
</tr>
<tr>
<td>Memberships</td>
<td>1,260</td>
<td>9,071</td>
<td>3,168</td>
<td>13,499</td>
<td>9,827</td>
</tr>
<tr>
<td>Direct client assistance</td>
<td>438,436</td>
<td>-</td>
<td>-</td>
<td>438,436</td>
<td>187,606</td>
</tr>
<tr>
<td>GIV administration fee</td>
<td>10,975</td>
<td>-</td>
<td>-</td>
<td>10,975</td>
<td>27,746</td>
</tr>
<tr>
<td>GIV product distributions</td>
<td>1,198,866</td>
<td>-</td>
<td>-</td>
<td>1,198,866</td>
<td>2,045,083</td>
</tr>
<tr>
<td>Recognition events and awards</td>
<td>297</td>
<td>9,413</td>
<td>6,882</td>
<td>16,592</td>
<td>64,002</td>
</tr>
<tr>
<td>Board and annual meetings</td>
<td>-</td>
<td>3,562</td>
<td>-</td>
<td>3,562</td>
<td>3,979</td>
</tr>
<tr>
<td>Printing and advertising</td>
<td>71,073</td>
<td>15,668</td>
<td>69,300</td>
<td>156,041</td>
<td>173,650</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>156,841</td>
<td>27,227</td>
<td>6,028</td>
<td>190,096</td>
<td>73,444</td>
</tr>
<tr>
<td>National dues</td>
<td>86,515</td>
<td>34,421</td>
<td>52,827</td>
<td>173,763</td>
<td>138,500</td>
</tr>
<tr>
<td>Depreciation</td>
<td>85,479</td>
<td>23,667</td>
<td>37,397</td>
<td>146,543</td>
<td>140,857</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$12,685,807</strong></td>
<td><strong>$1,075,566</strong></td>
<td><strong>$1,293,445</strong></td>
<td><strong>$15,054,818</strong></td>
<td><strong>$16,178,875</strong></td>
</tr>
</tbody>
</table>

*See Notes to Financial Statements*
United Way of the Plains, Inc.
Statement of Cash Flows
Year Ended December 31, 2020
(With Summarized Financial Information for 2019)

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in net assets</td>
<td>$ (242,756)</td>
<td>$ 228,023</td>
</tr>
<tr>
<td>Items not requiring (providing) operating activities cash flows</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net realized and unrealized gains on investments</td>
<td>(1,319,082)</td>
<td>(1,711,747)</td>
</tr>
<tr>
<td>Net change in GIV inventory</td>
<td>(59,684)</td>
<td>(132,518)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>146,543</td>
<td>140,857</td>
</tr>
<tr>
<td>Changes in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pledges receivable, net</td>
<td>1,435,692</td>
<td>660,360</td>
</tr>
<tr>
<td>Grant receivable, net</td>
<td>(237,916)</td>
<td>95,822</td>
</tr>
<tr>
<td>Prepaid expenses and other</td>
<td>(269)</td>
<td>(164,338)</td>
</tr>
<tr>
<td>Accounts payable and other</td>
<td>49,105</td>
<td>5,226</td>
</tr>
<tr>
<td>Due to agencies</td>
<td>471,052</td>
<td>(132,493)</td>
</tr>
<tr>
<td>Fiscal agency</td>
<td>(39,723)</td>
<td>(167,563)</td>
</tr>
<tr>
<td>Deferred grant revenue</td>
<td>(465,138)</td>
<td>1,385,212</td>
</tr>
<tr>
<td>Net cash provided by (used in) operating activities</td>
<td>(262,176)</td>
<td>206,841</td>
</tr>
<tr>
<td><strong>Investing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of property and equipment</td>
<td>(190,250)</td>
<td>(12,902)</td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>(9,242,643)</td>
<td>(10,109,109)</td>
</tr>
<tr>
<td>Proceeds from sale of investments</td>
<td>7,746,998</td>
<td>9,932,910</td>
</tr>
<tr>
<td>Transfers from investments to operating cash</td>
<td>400,000</td>
<td>1,350,000</td>
</tr>
<tr>
<td>Net cash provided by (used in) investing activities</td>
<td>(1,285,895)</td>
<td>1,160,899</td>
</tr>
<tr>
<td><strong>Financing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from paycheck protection program loan</td>
<td>538,000</td>
<td>-</td>
</tr>
<tr>
<td>Net cash provided by financing activities</td>
<td>538,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Increase (Decrease) in Cash</strong></td>
<td>(1,010,071)</td>
<td>1,367,740</td>
</tr>
<tr>
<td>Cash, Beginning of Year</td>
<td>2,163,913</td>
<td>796,173</td>
</tr>
<tr>
<td>Cash, End of Year</td>
<td>$ 1,153,842</td>
<td>$ 2,163,913</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
Note 1:  Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

United Way of the Plains, Inc. (the Organization) primarily earns revenues by conducting an annual campaign, during which pledges are received from area businesses and individuals. Grants to agencies are made with these pledges to various non-profit agencies, which provide services throughout Sedgwick County, Kansas and surrounding counties. The mission of the Organization is to improve lives by identifying community needs and mobilizing resources to meet those needs through a network of capable and innovative partnerships.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Investments and Investment Return

Investments in equity securities having a readily determinable fair value and in all debt securities are carried at fair value. Other investments are valued at the lower of cost (or fair value at time of donation, if acquired by contribution) or fair value. Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the statement of activities as with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

The Organization maintains pooled investment accounts for its endowments. Investment income and realized and unrealized gains and losses from securities in the pooled investment accounts are allocated monthly to the individual endowments based on the relationship of the fair value of the interest of each endowment to the total fair value of the pooled investments accounts, as adjusted for additions to or deductions from those accounts.
Property and Equipment

Property and equipment acquisitions over $1,000 are stated at cost less accumulated depreciation. Depreciation is charged to expense using the straight-line method over the estimated useful life of each asset.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

- Building: 10-30 years
- Furniture and equipment: 5-10 years

Long-lived Asset Impairment

The Organization evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the year ended December 31, 2020.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net assets with donor restrictions are subject to donor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Contributions

Gifts of cash and other assets received without donor stipulations are reported as revenue without donor restrictions and net assets. Gifts received with a donor stipulation that limits their use are reported as revenue with donor restrictions and net assets. When a donor 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. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as revenue without restrictions and net assets.
United Way of the Plains, Inc.
Notes to Financial Statements
December 31, 2020

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met and the gift becomes unconditional. Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

**Designated Gifts**

Contributions which are donor designated for specific agencies or communities are considered designated gifts and are not considered income to the Organization. These amounts are included in due to agencies on the statement of financial position.

**Revenue Recognition – Grants**

Revenue from grant programs is recognized in net assets without donor restrictions as expenses for the program are incurred. Expenses incurred in excess of grant funds received are recorded as grants receivable. Funds received in excess of expenses incurred are recorded as deferred revenue.

**Income Taxes**

The Organization is exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Organization is subject to federal income tax on any unrelated business taxable income. The Organization files tax returns in the U.S. federal jurisdiction. With a few exceptions, the Organization is no longer subject to U.S. federal examinations by tax authorities for years before 2017.

**Functional Allocation of Expenses**

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statement of activities. Certain costs have been allocated by management among the program, management and general and fund raising categories based on the actual direct expenditures and cost allocations using estimates of time spent and other specific data prepared by Organization personnel.
Give Items of Value (GIV) – In-kind Gifts

Noncash contributions of donated goods are received by the Organization to use or provide to other agencies. These items are recorded as revenue when received and as an expense when used or given to other not-for-profit agencies. All GIV are classified as inventory until they are distributed to other agencies. Inventories consist of the estimated fair value of products received through the GIV program.

Grants to Agencies

The Organization’s award period for amounts tentatively allocated to participating agencies is from July-June. These awards represent intentions to give rather than promises to give and, therefore, are not recorded as a liability in the financial statements for amounts pertaining to future periods. Total amounts awarded consist of the following:

July 2020 - June 2021 $ 6,559,383

Prior Year Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization’s 2019 financial statements from which the summarized information was derived.

Note 2: Fair Value Measurements and Disclosures

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities
Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2020:

<table>
<thead>
<tr>
<th>Investments</th>
<th>Cost</th>
<th>Fair Value</th>
<th>Quoted Prices in Active Markets for Identical Assets (Level 1)</th>
<th>Significant Other Observable Inputs (Level 2)</th>
<th>Significant Unobservable Inputs (Level 3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money market portfolios</td>
<td>$ 273,806</td>
<td>$ 273,808</td>
<td>$ 273,808</td>
<td>$ -</td>
<td>-</td>
</tr>
<tr>
<td>Common stock - domestic</td>
<td>6,141,810</td>
<td>8,063,199</td>
<td>8,063,199</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mutual funds - international</td>
<td>458,076</td>
<td>538,016</td>
<td>538,016</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mutual funds - fixed income</td>
<td>2,865,037</td>
<td>2,609,376</td>
<td>2,609,376</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate debt securities</td>
<td>2,270,268</td>
<td>2,362,127</td>
<td>2,362,127</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal agency securities</td>
<td>217,762</td>
<td>224,273</td>
<td>-</td>
<td>224,273</td>
<td>-</td>
</tr>
<tr>
<td>U.S. treasury securities</td>
<td>179,201</td>
<td>554,087</td>
<td>-</td>
<td>554,087</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total**  
$12,405,960  $14,624,886  $11,484,399  $3,140,487  -

| Charitable remainder trust               | $ -    | $ 189,550  | $ -                                                             | $ -                                               | $ -                                    |

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2020. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include U.S. treasury securities, equity stocks, mutual funds and money market funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Level 2 securities include corporate debt securities and federal agency securities. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the table below for inputs and valuation techniques used for Level 3 securities.
Charitable Remainder Trust

Fair value is estimated at the present value of the future distributions expected to be received over the term of the agreement, which is an unobservable input. The discount rate at December 31, 2020 was 2.50%. Due to the nature of the valuation inputs, the interest is classified within Level 3 of the hierarchy. Charitable remainder trusts are included with prepaid expenses and other on the statement of financial position.

Level 3 Valuation Process

Fair value determinations for Level 3 measurements of securities are the responsibility of management. Management contracts with a pricing specialist to generate fair value estimates on a monthly or quarterly basis. Management challenges the reasonableness of the assumptions used and reviews the methodology to ensure the estimated fair value complies with accounting standards generally accepted in the United States.

Note 3: Pledges Receivable

Pledges receivable were comprised of the following:

<table>
<thead>
<tr>
<th>Campaign Year</th>
<th>2020 for 2021</th>
<th>2019 for 2020</th>
<th>2018 for 2019</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual campaign:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current year’s campaign</td>
<td>$ 6,774,740</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 6,774,740</td>
</tr>
<tr>
<td>Prior year’s campaign</td>
<td>-</td>
<td>$1,204,363</td>
<td>$75,000</td>
<td>$1,279,363</td>
</tr>
<tr>
<td>Less allowance for</td>
<td>$6,774,740</td>
<td>$1,204,363</td>
<td>$75,000</td>
<td>$8,054,103</td>
</tr>
<tr>
<td>doubtful pledges</td>
<td>$354,706</td>
<td>$423,149</td>
<td>$-</td>
<td>$777,855</td>
</tr>
<tr>
<td></td>
<td>$6,420,034</td>
<td>$781,214</td>
<td>$75,000</td>
<td>$7,276,248</td>
</tr>
</tbody>
</table>

Note 4: Property and Equipment

Property and equipment at December 31 consists of:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$ 80,400</td>
</tr>
<tr>
<td>Building</td>
<td>$2,625,463</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>$1,412,462</td>
</tr>
<tr>
<td></td>
<td>$4,118,325</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>$3,024,360</td>
</tr>
<tr>
<td></td>
<td>$1,093,965</td>
</tr>
</tbody>
</table>
Note 5:  Paycheck Protection Program (PPP) Loan

The Organization received a PPP loan established by the CARES Act and has elected to account for the funding as a loan in accordance with ASC Topic 470, Debt. Interest is accrued in accordance with the loan agreement. Any forgiveness of the loan is recognized as a gain in the financial statements in the period the debt is legally released. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration, or lender; as a result of such audit, adjustments could be required to any gain recognized. This loan was 100% forgiven subsequent to year end.

On January 27, 2021, the Organization received a Second Draw PPP loan totaling $571,182.

Note 6:  Net Assets Without Donor Restrictions

At December 31, 2020, the net assets without donor restrictions have been designated for the following purposes by the Organization’s Board of Directors; designated net assets remain under control of the Board of Directors, which may at its discretion later use these net assets for other purposes:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Stabilization Reserve</td>
<td>$4,568,899</td>
</tr>
<tr>
<td>Operating Reserve</td>
<td>$2,284,365</td>
</tr>
<tr>
<td>The Legacy Fund</td>
<td>$2,747,968</td>
</tr>
<tr>
<td>Building Repair and Replacement Reserve</td>
<td>$402,907</td>
</tr>
<tr>
<td>Building and equipment - net book value</td>
<td>$1,093,965</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$11,098,104</strong></td>
</tr>
</tbody>
</table>

The Economic Stabilization Reserve shall be utilized only in instances where adverse economic conditions or local natural disasters occur and substantial sums of money are needed to ensure the uninterrupted funding and delivery of agencies’ services or to fund agencies’ approved grants should the Organization fail to attain its campaign goal.

The Operating Reserve is to be utilized to fund unbudgeted supplemental and emergency requests from agencies for payment of expenses related to new or existing human service programs that are deemed desirable and necessary; for unbudgeted emergency repairs of members’ equipment; and for unbudgeted administrative purposes which are deemed essential for the successful operation of the Organization or its participants.

The Legacy Fund is comprised of gifts and bequests without donor restrictions. The Board intends to use the interest income and to not spend the principal.

The Building Repair and Replacement Reserve shall be utilized to fund unbudgeted repairs to the Organization’s facility.
Note 7: Net Assets With Donor Restrictions

Net Assets With Donor Restrictions

Net assets with donor restrictions at December 31, 2020, are restricted for the following purposes or years:

2021 program, agency grants and general operating expenses $ 7,739,493
Pandemic contributions to fund pandemic-related assistance programs in 2021 535,476
Investment earnings from Dwane Wallace Venture Grants 618,385
Investment in perpetuity, the income of which is expendable to support:
  Dwane Wallace Venture Grants 978,845
  Wallace Living Trust 522,456
  Spirit of Skippy 53,900

$ 10,448,555

Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. Releases during 2020 included:

2020 program, agency grants and general operating expenses $ 9,084,286
Distributions from investment earnings from Dwane Wallace Venture Grants 16,963

$ 9,101,249

Note 8: Endowment

The Organization’s governing body is subject to the State of Kansas Prudent Management of Institutional Funds Act (SPMIFA). As a result, the Organization classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the governing body appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before being reclassified as net assets without donor restrictions.
Additionally, in accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. Duration and preservation of the fund
2. Purposes of the Organization and the fund
3. General economic conditions
4. Possible effect of inflation and deflation
5. Expected total return from investment income and appreciation or depreciation of investments
6. Other resources of the Organization
7. Investment policies of the Organization

The Organization’s endowment consists of two individual funds established for certain purposes. The endowment includes both donor-restricted endowment funds and funds designated by the governing body to function as endowments (board-designated endowment funds). As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with endowment funds, including board-designated endowment funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

The composition of net assets by type of endowment fund at December 31, 2020, was:

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board-designated endowment funds</td>
<td>$ 2,747,968</td>
<td>$</td>
<td>- $ 2,747,968</td>
</tr>
<tr>
<td>Donor-restricted endowment funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor</td>
<td>-</td>
<td>1,555,201</td>
<td>1,555,201</td>
</tr>
<tr>
<td>Accumulated investment gains</td>
<td>-</td>
<td>618,385</td>
<td>618,385</td>
</tr>
<tr>
<td>Total endowment funds</td>
<td>$ 2,747,968</td>
<td>$ 2,173,586</td>
<td>$ 4,921,554</td>
</tr>
</tbody>
</table>
United Way of the Plains, Inc.
Notes to Financial Statements
December 31, 2020

Changes in endowment net assets for the year ended December 31, 2020, were:

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment net assets,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>beginning of year</td>
<td>$ 2,464,519</td>
<td>$ 2,016,623</td>
<td>$ 4,481,142</td>
</tr>
<tr>
<td>Investment return</td>
<td>325,585</td>
<td>173,926</td>
<td>499,511</td>
</tr>
<tr>
<td>Contributions</td>
<td>90,462</td>
<td>-</td>
<td>90,462</td>
</tr>
<tr>
<td>Appropriation of endowment</td>
<td>(132,598)</td>
<td>(16,963)</td>
<td>(149,561)</td>
</tr>
<tr>
<td>assets for expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endowment net assets,</td>
<td>$ 2,747,968</td>
<td>$ 2,173,586</td>
<td>$ 4,921,554</td>
</tr>
<tr>
<td>end of year</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Investment and Spending Policies**

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs and other items supported by its endowment while seeking to maintain the purchasing power of the endowment. Endowment assets include those assets of donor-restricted endowment funds the Organization must hold in perpetuity or for donor-specified periods, as well as those of board-designated endowment funds. Under the Organization’s policies, endowment assets are invested in a manner that is intended to produce results that exceed a blended benchmark while assuming a moderate level of investment risk. The Organization expects its endowment funds to provide an average rate of return of approximately 7% annually over time. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate of return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both current yield (investment income such as dividends and interest) and capital appreciation (both realized and unrealized). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

The Organization has a policy (the spending policy) of appropriating for expenditure each year a minimum of $7,000 from donor-restricted endowments, and up to 5% of the value of the board-designated endowments’ ending value of the prior year. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long-term, the Organization expects the current spending policy to allow its endowment to grow at an average of 2% annually. This is consistent with the Organization’s objective to maintain the purchasing power of endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.
Underwater Endowments

The governing body of the Organization has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Organization considers a fund to be underwater if the fair value of the fund is less than the sum of

a) the original value of initial and subsequent gift amounts donated to the fund and

b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

At December 31, 2020, there were no underwater endowments.

Note 9: Retirement Plans

The Organization has a defined contribution retirement plan for all employees who are age 21 or older, have completed 1,000 hours of service during the plan year and have been employed over one year. The Organization contributes 7% of the employee’s salary. Employer contributions to the plan were $133,590 for 2020, net of forfeitures.

The Organization has a 403(b) thrift plan for all employees who are age 21 or older, have completed 1,000 hours of service during the plan year and have been employed over one year. The Organization has a tiered match rate based on an employee’s years of service. Employer contributions to the plan were $98,678 for 2020, net of forfeitures.

Effective January 1, 2021, the defined contribution retirement plan was terminated and all assets of this plan were transferred to the 403(b) thrift plan.
Note 10: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2020, comprise the following:

<table>
<thead>
<tr>
<th>Financial assets at year-end</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$1,153,842</td>
</tr>
<tr>
<td>Investments</td>
<td>14,624,886</td>
</tr>
<tr>
<td>Pledges receivable</td>
<td>7,276,248</td>
</tr>
<tr>
<td><strong>Total financial assets</strong></td>
<td>23,054,976</td>
</tr>
</tbody>
</table>

Donor-imposed restrictions

<table>
<thead>
<tr>
<th>Endowment funds</th>
<th>(2,173,586)</th>
</tr>
</thead>
</table>

Net financial assets after donor-imposed restrictions

<table>
<thead>
<tr>
<th>Net financial assets</th>
<th>$20,881,390</th>
</tr>
</thead>
</table>

Internal designations

<table>
<thead>
<tr>
<th>Board-designated endowment funds</th>
<th>(2,747,968)</th>
</tr>
</thead>
</table>

Financial assets available to meet general expenditures within one year

<table>
<thead>
<tr>
<th>Financial assets available to meet general expenditures within one year</th>
<th>$18,133,422</th>
</tr>
</thead>
</table>

The Organization receives significant contributions restricted by donors and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. For the year ended December 31, 2020, restricted contributions of $8,197,329, were included in financial assets available to meet cash needs for general expenditures within one year.

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

The board-designated endowment of $2,747,968 is subject to an annual spending rate of five percent as described in Note 8. Although the Organization does not intend to spend from this board-designated endowment (other than amounts appropriated for general expenditure as part of the Board’s annual budget approval and appropriation), these amounts could be made available if necessary.

The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Organization has a policy to target a year-end balance of reserves without donor restriction and which are undesignated by the board to meet six months of expected expenditures. To achieve this target, the Organization forecasts its future cash flows and monitors its liquidity throughout the year, and monitors its reserves annually. As of December 31, 2020, the level of reserves was just greater than six months.
United Way of the Plains, Inc.
Notes to Financial Statements
December 31, 2020

Note 11: Related Party Transactions

Management and the Board of Directors have in place conflict of interest policies regarding transactions with related parties. The Organization has two board members who are also officers at two of the three financial institutions utilized by the Organization to manage the approximately $14.6 million of the Organization’s investments. The Organization has written agreements in place with the three financial institutions, and the board members identified do not participate directly in the management of the Organization’s investments.

Note 12: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Revenues

The Organization receives approximately 37% of its campaign revenues from two aircraft manufacturers and their employees in Sedgwick and the surrounding counties.

Investment Risks & Uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statements of financial position.

Note 13: COVID-19 Impact

As a result of the spread of the SARS-CoV-2 virus and the incidence of COVID-19, economic uncertainties have arisen which may negatively affect the financial position, results of operations and cash flows of the Organization. Donor relationships and accounts are continually analyzed for collectability. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time. During 2020, the Organization received approximately $1,380,000 of revenue related to pandemic fundraising. These contributions were received in the form of general donations and grants throughout the year.

Note 14: Subsequent Events

Subsequent events have been evaluated through September 27, 2021, which is the date the financial statements were available to be issued.
Supplementary Information
United Way of the Plains, Inc.
Schedule of Functional Expenses – Program Services
Year Ended December 31, 2020
(With Summarized Financial Information for 2019)

<table>
<thead>
<tr>
<th></th>
<th>Grants and Miscellaneous Awards</th>
<th>Other Grants</th>
<th>Research and Community Resources</th>
<th>Agency Grant Reviews</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$</td>
<td>$ 254,183</td>
<td>$ 342,994</td>
<td>$ 142,541</td>
</tr>
<tr>
<td>Retirement plan expenses</td>
<td>-</td>
<td>16,283</td>
<td>33,540</td>
<td>17,701</td>
</tr>
<tr>
<td>Payroll taxes and group insurance</td>
<td>-</td>
<td>48,993</td>
<td>76,767</td>
<td>25,987</td>
</tr>
<tr>
<td>Total employee compensation</td>
<td>-</td>
<td>319,459</td>
<td>453,301</td>
<td>186,229</td>
</tr>
</tbody>
</table>

Grants and miscellaneous awards 7,790,844
Agency subrecipient awards - 695,287
Professional fees and contract services - 36,876
Office supplies - 28,536
Telephone and internet - 16,712
Computer software and maintenance - 67,196
Postage - 270
Occupancy - 8,916
Subscriptions - 1,334
Conference and travel - 6,992
Property and liability insurance - 6,299
Memberships - 438,436
Direct client assistance - 3,346
GV administration fee - 368
GV product distributions - 1,455
Recognition events and awards - 2,436
Printing and advertising - 43,062
Miscellaneous - 21,221
National dues - 18,927

Total before depreciation 7,790,844 1,690,596 544,002 207,788

Depreciation - 15,182 15,648 5,700

Total expenses $ 7,790,844 $ 1,705,778 $ 559,650 $ 213,488
<table>
<thead>
<tr>
<th>Give Items of Value (GIV)</th>
<th>Call Center</th>
<th>Labor Relations</th>
<th>Laid Off Workers</th>
<th>Volunteer Center</th>
<th>Total</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 58,663</td>
<td>$ 241,038</td>
<td>$ 80,126</td>
<td>$ 674</td>
<td>$ 52,077</td>
<td>$ 1,172,296</td>
<td>$ 1,051,079</td>
<td></td>
</tr>
<tr>
<td>6,262</td>
<td>15,721</td>
<td>9,522</td>
<td>5,820</td>
<td>6,476</td>
<td>111,325</td>
<td>113,705</td>
<td></td>
</tr>
<tr>
<td>13,067</td>
<td>42,761</td>
<td>10,512</td>
<td>1,990</td>
<td>8,092</td>
<td>228,169</td>
<td>197,434</td>
<td></td>
</tr>
<tr>
<td>77,992</td>
<td>299,520</td>
<td>100,160</td>
<td>8,484</td>
<td>66,645</td>
<td>1,511,790</td>
<td>1,362,218</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,790,844</td>
<td>8,774,225</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>695,287</td>
<td>689,518</td>
<td></td>
</tr>
<tr>
<td>639</td>
<td>123,595</td>
<td>432</td>
<td>2,216</td>
<td>5,531</td>
<td>170,286</td>
<td>86,368</td>
<td></td>
</tr>
<tr>
<td>504</td>
<td>1,756</td>
<td>210</td>
<td>1,553</td>
<td>370</td>
<td>35,308</td>
<td>41,401</td>
<td></td>
</tr>
<tr>
<td>3,189</td>
<td>47,535</td>
<td>406</td>
<td>1,228</td>
<td>612</td>
<td>73,013</td>
<td>40,937</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67,271</td>
<td>60,714</td>
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<tr>
<td>-</td>
<td>390</td>
<td>16</td>
<td>1,134</td>
<td>55</td>
<td>2,108</td>
<td>1,211</td>
<td></td>
</tr>
<tr>
<td>10,367</td>
<td>25,377</td>
<td>1,629</td>
<td>153,922</td>
<td>2,417</td>
<td>237,167</td>
<td>119,780</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,863</td>
<td>3,478</td>
<td></td>
</tr>
<tr>
<td>4,789</td>
<td>2,810</td>
<td>666</td>
<td>686</td>
<td>864</td>
<td>21,924</td>
<td>34,812</td>
<td></td>
</tr>
<tr>
<td>5,168</td>
<td>6,287</td>
<td>1,052</td>
<td>1,156</td>
<td>1,290</td>
<td>29,204</td>
<td>29,200</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>1,145</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,260</td>
<td>700</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>438,436</td>
<td>187,606</td>
<td></td>
</tr>
<tr>
<td>10,975</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,975</td>
<td>27,746</td>
<td></td>
</tr>
<tr>
<td>1,198,866</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,198,866</td>
<td>2,045,083</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>108,046</td>
<td>108,046</td>
<td></td>
</tr>
<tr>
<td>120</td>
<td>107</td>
<td>108</td>
<td>14,923</td>
<td>8,731</td>
<td>71,073</td>
<td>42,456</td>
<td></td>
</tr>
<tr>
<td>17,647</td>
<td>-</td>
<td>175</td>
<td>113,243</td>
<td>-</td>
<td>156,841</td>
<td>22,716</td>
<td></td>
</tr>
<tr>
<td>5,480</td>
<td>21,068</td>
<td>3,591</td>
<td>3,136</td>
<td>4,794</td>
<td>86,515</td>
<td>69,456</td>
<td></td>
</tr>
<tr>
<td>1,335,776</td>
<td>529,590</td>
<td>108,445</td>
<td>301,681</td>
<td>91,606</td>
<td>12,600,328</td>
<td>13,705,446</td>
<td></td>
</tr>
<tr>
<td>25,838</td>
<td>14,827</td>
<td>2,462</td>
<td>2,803</td>
<td>3,019</td>
<td>85,479</td>
<td>83,489</td>
<td></td>
</tr>
<tr>
<td>$ 1,361,614</td>
<td>$ 544,417</td>
<td>$ 110,907</td>
<td>$ 304,484</td>
<td>$ 94,625</td>
<td>$ 12,685,807</td>
<td>$ 13,788,935</td>
<td></td>
</tr>
</tbody>
</table>
United Way of the Plains, Inc.
Schedule of Functional Expenses – Fund Raising and Supporting Services
Year Ended December 31, 2020
(With Summarized Financial Information for 2019)

<table>
<thead>
<tr>
<th>Supporting Services</th>
<th>2020 Fund Raising</th>
<th>2020 Administration</th>
<th>2020 Communications/Marketing</th>
<th>2019 Total</th>
<th>2019 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$ 784,658</td>
<td>$ 373,472</td>
<td>$ 125,133</td>
<td>$ 1,283,263</td>
<td>$ 1,279,395</td>
</tr>
<tr>
<td>Retirement plan expenses</td>
<td>67,925</td>
<td>41,937</td>
<td>11,083</td>
<td>120,945</td>
<td>110,378</td>
</tr>
<tr>
<td>Payroll taxes and group insurance</td>
<td>140,284</td>
<td>68,705</td>
<td>30,748</td>
<td>239,737</td>
<td>219,123</td>
</tr>
<tr>
<td>Total employee compensation</td>
<td>992,867</td>
<td>484,114</td>
<td>166,964</td>
<td>1,643,945</td>
<td>1,608,896</td>
</tr>
<tr>
<td>Professional fees and contract services</td>
<td>30,467</td>
<td>51,567</td>
<td>10,500</td>
<td>92,534</td>
<td>84,350</td>
</tr>
<tr>
<td>Office supplies</td>
<td>5,795</td>
<td>11,302</td>
<td>724</td>
<td>17,821</td>
<td>19,949</td>
</tr>
<tr>
<td>Telephone and internet</td>
<td>10,267</td>
<td>3,104</td>
<td>846</td>
<td>14,217</td>
<td>15,646</td>
</tr>
<tr>
<td>Postage</td>
<td>4,603</td>
<td>4,981</td>
<td>188</td>
<td>9,772</td>
<td>10,001</td>
</tr>
<tr>
<td>Occupancy</td>
<td>44,766</td>
<td>35,205</td>
<td>17,229</td>
<td>97,200</td>
<td>89,807</td>
</tr>
<tr>
<td>Marketing research/advertising</td>
<td>-</td>
<td>-</td>
<td>146,701</td>
<td>146,701</td>
<td>169,401</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>443</td>
<td>1,507</td>
<td>843</td>
<td>2,793</td>
<td>2,683</td>
</tr>
<tr>
<td>Conference and travel</td>
<td>13,241</td>
<td>4,997</td>
<td>1,651</td>
<td>19,889</td>
<td>45,408</td>
</tr>
<tr>
<td>Insurance and surety bonds</td>
<td>15,394</td>
<td>7,910</td>
<td>2,204</td>
<td>25,508</td>
<td>24,178</td>
</tr>
<tr>
<td>Memberships</td>
<td>3,168</td>
<td>8,602</td>
<td>469</td>
<td>12,239</td>
<td>9,127</td>
</tr>
<tr>
<td>Board and annual meetings</td>
<td>-</td>
<td>3,562</td>
<td>-</td>
<td>3,562</td>
<td>3,979</td>
</tr>
<tr>
<td>Recognition events and awards</td>
<td>6,882</td>
<td>9,413</td>
<td>-</td>
<td>16,295</td>
<td>63,771</td>
</tr>
<tr>
<td>Printing and advertising</td>
<td>69,300</td>
<td>5,538</td>
<td>10,130</td>
<td>84,968</td>
<td>65,604</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>6,028</td>
<td>27,227</td>
<td>-</td>
<td>33,255</td>
<td>50,728</td>
</tr>
<tr>
<td>National dues</td>
<td>52,827</td>
<td>26,868</td>
<td>7,553</td>
<td>87,248</td>
<td>69,044</td>
</tr>
<tr>
<td>Total before depreciation</td>
<td>1,256,048</td>
<td>685,897</td>
<td>366,002</td>
<td>2,307,947</td>
<td>2,332,572</td>
</tr>
<tr>
<td>Depreciation</td>
<td>37,397</td>
<td>18,505</td>
<td>5,162</td>
<td>61,064</td>
<td>57,368</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$ 1,293,445</td>
<td>$ 704,402</td>
<td>$ 371,164</td>
<td>$ 2,369,011</td>
<td>$ 2,389,940</td>
</tr>
</tbody>
</table>

*Note: Figures may not add up due to rounding.*
United Way of the Plains, Inc.
Schedule of Grant Awards and Initiatives
Year Ended December 31, 2020

<table>
<thead>
<tr>
<th>Funded Partners</th>
<th>Total Awarded</th>
<th>Actual Expense</th>
<th>Forfeited/ Unused Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Heart Association, Sedgwick County</td>
<td>$23,175</td>
<td>$23,175</td>
<td>$-</td>
</tr>
<tr>
<td>American Red Cross, Midway-Kansas Chapter</td>
<td>116,293</td>
<td>68,203</td>
<td>48,090</td>
</tr>
<tr>
<td>The ARC of Sedgwick County</td>
<td>64,337</td>
<td>16,687</td>
<td>47,650</td>
</tr>
<tr>
<td>Boys &amp; Girls Club of South Central Kansas</td>
<td>319,989</td>
<td>319,989</td>
<td>$-</td>
</tr>
<tr>
<td>Boy Scouts of America, Quivira Council</td>
<td>113,036</td>
<td>105,382</td>
<td>7,654</td>
</tr>
<tr>
<td>Carin Health Inc. (f/k/a Medical Service Bureau)</td>
<td>362,467</td>
<td>362,467</td>
<td>$-</td>
</tr>
<tr>
<td>CASA of Sedgwick County (Roots and Wings)</td>
<td>55,584</td>
<td>55,584</td>
<td>$-</td>
</tr>
<tr>
<td>Catholic Charities, Inc.</td>
<td>410,470</td>
<td>410,470</td>
<td>$-</td>
</tr>
<tr>
<td>Center of Hope</td>
<td>821,750</td>
<td>821,750</td>
<td>$-</td>
</tr>
<tr>
<td>Central Plains Regional Health Care Foundation (Project Access)</td>
<td>284,976</td>
<td>284,976</td>
<td>$-</td>
</tr>
<tr>
<td>Cerebral Palsy Research Foundation of Kansas</td>
<td>437,656</td>
<td>437,656</td>
<td>$-</td>
</tr>
<tr>
<td>Child Start, Inc.</td>
<td>151,957</td>
<td>151,957</td>
<td>$-</td>
</tr>
<tr>
<td>Consumer Credit Counseling Service, Inc.</td>
<td>60,000</td>
<td>60,000</td>
<td>$-</td>
</tr>
<tr>
<td>Episcopal Social Services</td>
<td>19,619</td>
<td>10,278</td>
<td>9,341</td>
</tr>
<tr>
<td>Girl Scouts of the Kansas Heartland</td>
<td>149,883</td>
<td>149,883</td>
<td>$-</td>
</tr>
<tr>
<td>Harry Hynes Memorial Hospice</td>
<td>97,260</td>
<td>97,260</td>
<td>$-</td>
</tr>
<tr>
<td>Kansas Big Brothers Big Sisters</td>
<td>221,844</td>
<td>196,823</td>
<td>25,021</td>
</tr>
<tr>
<td>Kansas Children’s Service League</td>
<td>241,825</td>
<td>180,282</td>
<td>61,543</td>
</tr>
<tr>
<td>Kansas School for Effective Learning (KANSEL)</td>
<td>180,200</td>
<td>177,880</td>
<td>2,320</td>
</tr>
<tr>
<td>Mental Health Association of South Kansas</td>
<td>96,620</td>
<td>96,620</td>
<td>$-</td>
</tr>
<tr>
<td>The Pando Initiative</td>
<td>299,590</td>
<td>261,673</td>
<td>37,917</td>
</tr>
<tr>
<td>Rainbows United</td>
<td>595,889</td>
<td>595,889</td>
<td>$-</td>
</tr>
<tr>
<td>Rise Up for Youth</td>
<td>256,886</td>
<td>256,886</td>
<td>$-</td>
</tr>
<tr>
<td>The Salvation Army</td>
<td>436,531</td>
<td>436,531</td>
<td>$-</td>
</tr>
<tr>
<td>Senior Services, Inc. of Wichita</td>
<td>174,340</td>
<td>174,190</td>
<td>150</td>
</tr>
<tr>
<td>Step Stone</td>
<td>227,105</td>
<td>227,105</td>
<td>$-</td>
</tr>
<tr>
<td>Sunlight Children’s Advocacy and Rights Foundation</td>
<td>64,148</td>
<td>64,148</td>
<td>$-</td>
</tr>
<tr>
<td>Tri-County CASA</td>
<td>24,430</td>
<td>24,430</td>
<td>$-</td>
</tr>
<tr>
<td>United Methodist Open Door</td>
<td>343,400</td>
<td>343,400</td>
<td>$-</td>
</tr>
<tr>
<td>Wichita Area Sexual Assault Center</td>
<td>253,636</td>
<td>218,636</td>
<td>35,000</td>
</tr>
<tr>
<td>Wichita Children’s Home</td>
<td>348,576</td>
<td>330,137</td>
<td>18,439</td>
</tr>
<tr>
<td>Wichita Women’s Initiative Network</td>
<td>62,676</td>
<td>47,230</td>
<td>15,446</td>
</tr>
<tr>
<td>Workforce Alliance of South Central Kansas, Inc.</td>
<td>154,200</td>
<td>154,200</td>
<td>$-</td>
</tr>
<tr>
<td>YMCA, Greater Wichita</td>
<td>67,064</td>
<td>57,064</td>
<td>10,000</td>
</tr>
<tr>
<td>First dollar designations</td>
<td>(30,000)</td>
<td>(30,000)</td>
<td>$-</td>
</tr>
</tbody>
</table>

Subtotal                                                              7,507,412       7,188,841       318,571
## United Way of the Plains, Inc.
### Schedule of Grant Awards and Initiatives (Continued)
#### Year Ended December 31, 2020

<table>
<thead>
<tr>
<th>Cowley County Agency Awards (December)</th>
<th>Total Awarded</th>
<th>Actual Expense</th>
<th>Forfeited/ Unused Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angels in the Attic, Inc</td>
<td>$10,000</td>
<td>$10,000</td>
<td>-</td>
</tr>
<tr>
<td>Kansas Big Brothers Big Sisters, Inc.</td>
<td>8,000</td>
<td>8,000</td>
<td>-</td>
</tr>
<tr>
<td>CASA of Cowley County, Inc.</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Eagle Nest, Inc.</td>
<td>9,000</td>
<td>9,000</td>
<td>-</td>
</tr>
<tr>
<td>Cowley County Anti-Poverty Initiative, Inc.</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>d/b/a Elevate Cowley County</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Family Life Services of Southern Kansas, Inc.</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Habitat for Humanity of Arkansas City</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Winfield Area Habitat for Humanity</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td>Sunflower Outreach Services, Inc.</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>d/b/a Joseph's Storehouse</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>First United Methodist Church</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Grace United Methodist Church</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>d/b/a Winfield Community Food Pantry</td>
<td>8,000</td>
<td>8,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>90,000</strong></td>
<td><strong>90,000</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Collective Impact Initiatives</th>
<th>Total Awarded</th>
<th>Actual Expense</th>
<th>Forfeited/ Unused Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>KU School of Medicine: Operation Immunization</td>
<td>22,000</td>
<td>21,039</td>
<td>961</td>
</tr>
<tr>
<td>Dolly Parton Imagination Library: Early Childhood Reading</td>
<td>210,000</td>
<td>229,783</td>
<td>(19,783)</td>
</tr>
<tr>
<td>Greater Wichita Partnership: Economic Development</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>&quot;Be There!&quot; School Attendance Initiative</td>
<td>410,000</td>
<td>233,337</td>
<td>176,663</td>
</tr>
<tr>
<td>Removing Housing Barriers for Homeless Individuals with Pets</td>
<td>881</td>
<td>881</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>652,881</strong></td>
<td><strong>495,040</strong></td>
<td><strong>157,841</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dwane L. Wallace Youth Venture Grant Awards</th>
<th>Total Awarded</th>
<th>Actual Expense</th>
<th>Forfeited/ Unused Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson Elementary Sensory Courtyard</td>
<td>2,500</td>
<td>2,500</td>
<td>-</td>
</tr>
<tr>
<td>Bike Walk Wichita</td>
<td>1,250</td>
<td>1,250</td>
<td>-</td>
</tr>
<tr>
<td>Junior Achievement of KS - Financial Literacy</td>
<td>3,175</td>
<td>3,175</td>
<td>-</td>
</tr>
<tr>
<td>Maize USD266 - Behavioral Health Liaisons</td>
<td>680</td>
<td>680</td>
<td>-</td>
</tr>
<tr>
<td>USD 402 August Honor Society Food Pantry</td>
<td>2,395</td>
<td>2,395</td>
<td>-</td>
</tr>
<tr>
<td>Forfeiture of prior year awards</td>
<td>(488)</td>
<td>(488)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>10,000</strong></td>
<td><strong>9,512</strong></td>
<td><strong>488</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Student Scholarship Awards</th>
<th>Total Awarded</th>
<th>Actual Expense</th>
<th>Forfeited/ Unused Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aaron Joel Smith Memorial Scholarships</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
</tr>
<tr>
<td>Spirit of Skippy Scholarships</td>
<td>3,000</td>
<td>3,000</td>
<td>-</td>
</tr>
<tr>
<td>Forfeiture of prior year awards</td>
<td>(5,549)</td>
<td>5,549</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>13,000</strong></td>
<td><strong>7,451</strong></td>
<td><strong>5,549</strong></td>
</tr>
</tbody>
</table>

| **Subtotal from this page**               | **765,881**   | **602,003**    | **163,878**             |
| **Subtotal from previous page**           | **7,507,412** | **7,188,841**  | **318,571**             |

$8,273,293 $7,790,844 $482,449