



FINANCIAL STATEMENTS
(WITH SUPPLEMENTARY INFORMATION)

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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**INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

To the Board of Directors
United Way of the Eastern Panhandle, Inc.
Martinsburg, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the United Way of the Eastern Panhandle, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years 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 the United Way of the Eastern Panhandle, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on page 17 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.

Decker & Company PLLC

December 12, 2019

United Way of the Eastern Panhandle, Inc.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 1,756,591	\$ 788,608
Pledges receivable (net of allowance of \$40,000 and \$59,000, respectively)	245,640	305,508
Beneficial interest in assets held by others	157,462	155,659
Prepaid expenses	1,264	1,876
Property and equipment, net	6,058	1,005,790
Restricted assets:		
Cash	5,187	2,538
Total assets	<u>\$ 2,172,202</u>	<u>\$ 2,259,979</u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 615	\$ 4,279
Compensation liabilities	8,838	8,968
Other liabilities	4,515	8,896
Deferred revenue	71,393	54,217
Total liabilities	<u>85,361</u>	<u>76,360</u>
NET ASSETS		
Without donor restrictions	1,707,071	1,744,817
With donor restrictions	379,770	438,802
Total net assets	<u>2,086,841</u>	<u>2,183,619</u>
Total liabilities and net assets	<u>\$ 2,172,202</u>	<u>\$ 2,259,979</u>

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
STATEMENT OF ACTIVITIES
For the year ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES AND RECLASSIFICATIONS			
Campaign contributions	\$ 16,803	\$ 575,629	\$ 592,432
Community projects	211,063	-	211,063
Gain on sale of rental property	69,991	-	69,991
In-kind contributions	32,092	-	32,092
Investment income and other	20,939	-	20,939
Rental income-net	1,750	-	1,750
Reclassifications			
Satisfaction of passage of time restrictions	634,661	(634,661)	-
Total support, revenue and reclassifications	987,299	(59,032)	928,267
EXPENSES			
Program services:			
Agency allocations	386,481	-	386,481
Other allocations	21,425	-	21,425
Other community support	183,912	-	183,912
Teen Court	15,891	-	15,891
Summer Youth Employment	141,234	-	141,234
Other program services	95,441	-	95,441
Supporting Services:			
Management and general	79,086	-	79,086
Fundraising	101,575	-	101,575
Total expenses	1,025,045	-	1,025,045
Change in net assets	(37,746)	(59,032)	(96,778)
Net assets, beginning of year	1,744,817	438,802	2,183,619
Net assets, end of year	\$1,707,071	\$ 379,770	\$ 2,086,841

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
STATEMENT OF ACTIVITIES
For the year ended June 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES AND RECLASSIFICATIONS			
Campaign contributions	\$ 20,379	\$ 666,972	\$ 687,351
Community projects	219,102	-	219,102
In-kind contributions	39,042	-	39,042
Management fee	16,614	-	16,614
Investment income and other	13,535	-	13,535
Rental income-net	8,933	-	8,933
Reclassifications			
Satisfaction of passage of time restrictions	596,461	(596,461)	-
Total support, revenue and reclassifications	914,066	70,511	984,577
EXPENSES			
Program services:			
Agency allocations	415,466	-	415,466
Other allocations	13,854	-	13,854
Other community support	177,556	-	177,556
Teen Court	25,174	-	25,174
Summer Youth Employment	136,464	-	136,464
Other program services	91,698	-	91,698
Supporting Services:			
Management and general	86,322	-	86,322
Fundraising	101,766	-	101,766
Total expenses	1,048,300	-	1,048,300
Change in net assets	(134,234)	70,511	(63,723)
Net assets, beginning of year	1,879,050	368,291	2,247,341
Net assets, end of year	\$1,744,817	\$ 438,802	\$ 2,183,619

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
STATEMENTS OF CASH FLOW
For the years ended June 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (96,778)	\$ (63,723)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	10,426	33,450
Transfer of security deposits and rent proration	14,498	-
Gain on sale of rental property	(69,991)	-
Changes in assets and liabilities		
Decrease in pledges receivable	59,868	27,246
Decrease in prepaid expenses	613	371
(Increase) decrease in restricted assets	(2,649)	41,581
Increase (decrease) in accounts payable	(3,664)	2,438
Increase (decrease) in compensation liabilities	(131)	(544)
Increase (decrease) in agency liabilities	12,795	(23,954)
Net cash provided by (used in) operating activities	(75,013)	16,866
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of rental property	1,044,799	-
Investment in beneficial interest in assets held by others	(1,803)	(10,150)
Net cash provided by (used in) investing activities	1,042,996	(10,150)
Net increase in cash and cash equivalents	967,983	6,716
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	788,608	781,892
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,756,591	\$ 788,608

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2019

	Program Services				Supporting Services			
	Community Support	Teen Court	YPS Program	Other Program Services	Total	Management and General	Fund Raising	Total
Agency & other allocations	\$ 408,956	\$ -	\$ -	\$ -	\$ 408,956	\$ -	\$ -	\$ 408,956
Salaries and wages	117,204	-	42,234	-	159,438	51,276	51,276	261,990
Community projects	-	-	18,525	95,441	113,966	-	-	113,966
Contractual costs	-	12,631	65,000	-	77,631	-	-	77,631
In-kind expenses	19,256	-	-	-	19,256	6,418	6,418	32,092
Equipment maintenance and contracts	11,419	64	-	-	11,483	5,454	5,454	22,391
Payroll taxes	8,954	-	3,231	-	12,185	3,917	3,917	20,019
Marketing/Program Supplies	-	-	-	-	-	-	19,394	19,394
Employee benefits	8,760	-	-	-	8,760	3,833	3,833	16,426
Occupancy & Maintenance	2,228	-	6,000	-	8,228	742	1,980	10,950
Professional Fees	4,986	-	-	-	4,986	2,182	2,182	9,350
Payments to affiliated organizations	2,464	-	-	-	2,464	2,464	2,464	7,392
Telephone	1,761	1,466	1,656	-	4,883	587	1,566	7,036
Travel	243	-	4,420	-	4,663	81	216	4,960
Insurance	2,015	-	-	-	2,015	882	882	3,779
Misc. items	924	-	115	-	1,039	308	821	2,168
Training and meetings	150	1,521	-	-	1,671	50	133	1,854
Depreciation	863	-	-	-	863	432	432	1,727
Community expense	1,029	-	-	-	1,029	221	220	1,470
Office supplies	266	209	53	-	528	88	236	852
Dues and subscriptions	174	-	-	-	174	37	37	248
Printing and advertising	75	-	-	-	75	75	75	225
Postage	91	-	-	-	91	39	39	169
Total	\$ 591,818	\$ 15,891	\$ 141,234	\$ 95,441	\$ 844,384	\$ 79,086	\$ 101,575	\$ 1,025,045

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2018

	Program Services				Supporting Services			
	Community Support	Teen Court	YPS Program	Other Program Services	Total	Management and General	Fund Raising	Total
Agency & other allocations	\$ 429,320	\$ -	\$ -	\$ -	\$ 429,320	\$ -	\$ -	\$ 429,320
Salaries and wages	106,781	-	29,225	-	136,006	54,266	49,014	239,286
Community projects	-	-	34,289	91,698	125,987	-	-	125,987
Contractual costs	-	14,116	63,646	-	77,762	-	-	77,762
In-kind expenses	23,426	-	-	-	23,426	7,808	7,808	39,042
Equipment maintenance and contracts	10,650	217	-	-	10,867	5,433	5,433	21,733
Marketing/ Program Supplies	-	-	-	-	-	-	17,393	17,393
Employee benefits	8,563	-	-	-	8,563	4,282	4,282	17,127
Payroll taxes	6,842	-	2,022	-	8,864	3,577	3,109	15,550
Occupancy and maintenance	2,370	6,000	-	-	8,370	948	2,532	11,850
Professional Fees	5,210	-	-	-	5,210	2,520	2,520	10,250
Insurance	4,808	-	-	-	4,808	2,325	2,325	9,458
Payments to affiliated organizations	2,735	-	-	-	2,735	2,734	2,734	8,203
Telephone	1,194	1,421	1,478	-	4,093	457	1,137	5,687
Travel	301	-	4,231	-	4,532	115	293	4,940
Misc. items	1,641	556	462	-	2,659	628	1,593	4,880
Training and meetings	186	2,553	960	-	3,699	77	175	3,951
Depreciation	1,053	-	-	-	1,053	527	527	2,107
Office supplies	498	-	151	-	649	190	483	1,322
Community expense	712	-	-	-	712	185	158	1,055
Postage	420	-	-	-	420	210	210	840
Printing and advertising	-	311	-	-	311	-	-	311
Dues and subscriptions	166	-	-	-	166	40	40	246
Total	\$ 606,876	\$ 25,174	\$ 136,464	\$ 91,698	\$ 860,212	\$ 86,322	\$ 101,766	\$ 1,048,300

The accompanying notes are an integral part of the financial statements.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2018

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The United Way of the Eastern Panhandle, Inc. is an organization of contributors dedicated to providing a voluntary organization to supply the means by which a cross section of citizens and agencies, governmental and voluntary, may join in a community-wide effort to deliver efficient human service programs effectively related to current needs. The Organization serves the citizens of Berkeley, Jefferson, and Morgan Counties, West Virginia.

New Accounting Standards Update

In 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 for Not-For-Profit Entities*. The ASU Amends the current model for not-for-profit organizations and enhances their disclosures. The Organization has adopted ASU as of and for the year ended June 30, 2019 with retrospective application for the financial statements for the year ended June 30, 2018. As a result, the Organization changed its presentation of its net assets classes and expanded the disclosures as required by the ASU. There was no material impact on the entity's results of operations or financial condition upon adoption of this new standard.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Under this basis, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

Financial statement presentation follows the requirements of the Not-for-Profit Entities Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets. Net assets, revenues, and expenses are classified based on the existence or absence of donor imposed restrictions. Net assets with donor restrictions consist of assets whose use is limited by donor imposed time and/or purpose restrictions, or those contributed with donor stipulations that they be held in perpetuity with use of income with or without donor restrictions. Net assets without donor restrictions are those currently available for use in the Organization's general operations under the direction of the board. Donor restricted contributions whose restrictions are met in the same reporting period are reported as revenue within net assets without donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates used in preparing these financial statements include determining the allowance for uncollectable pledges.

Cash and Cash equivalents

For the years ended June 30, 2019 and 2018, the Organization's cash in bank balances exceeded the insured FDIC limits on certain occasions. Management deems collateral risk of excess deposits to be minimal.

For purposes of reporting, management considers certificates of deposit to be cash equivalents.

Management does not include restricted cash as cash equivalents because of the agency nature of these accounts.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2019 and 2018

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Values of Financial Instruments

The following methods and assumptions were used by the Agency in estimating its fair value disclosures for financial instruments:

The carrying amounts of cash, cash equivalents, and short-term unconditional promises to give reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

Bad Debts

The Organization accounts for bad debts using the allowance method to estimate the possible losses in the collection of its pledges and other receivables. The estimate is based on historic collection experience, a review of the current status of the receivables and judgment. Receivables are written off as bad debt expense in the period management feels that they become uncollectible.

Depreciation

Property and equipment are stated at cost and are being depreciated over estimated useful lives of 5-40 years using the straight-line method.

The Organization's policy is to capitalize all property and equipment costs in excess of \$500.

Revenue Recognition

Unconditional promises to give are recognized as revenue when the underlying promises are received by the Organization. Contributions received are recorded as net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restriction, 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 recognizes donor direct designations as campaign revenue and agency allocations as allowed by the Not-for-Profit Entities Presentation of Financial Statements Topic of the FASB Accounting Standards Codification as a result of campaign literature that grants the Organization variance power over donor direct designations from restrictions.

Donated Services

The Organization receives a substantial amount of donated services from volunteers who assist in fund raising and special projects. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under the Not-for Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

Income Tax Status

The Organization is a not-for profit organization and is generally exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and it files its information returns in the United States federal jurisdiction. These information returns are subject to examination by that jurisdiction generally for three years after they were filed.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2019 and 2018

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses by Nature and Function

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. Expenses are allocated on the basis of time and effort studies, as well as, specific identification by the Organization's staff.

PLEDGES RECEIVABLE

Pledges receivable consist of the following at June 30, 2019:

Pledges-2019 Campaign	\$ 285,640
Less allowance for uncollectable pledges	(40,000)
Net pledges receivable at June 30, 2019	<u>\$ 245,640</u>

Pledges receivable consist of the following at June 30, 2018:

Pledges-2018 Campaign	\$ 312,497
Pledges-2017 Campaign	52,011
Less allowance for uncollectable pledges	(59,000)
Net pledges receivable at June 30, 2018	<u>\$ 305,508</u>

All of the above pledges are due in less than one year.

BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

The Organization has established agency endowment funds with the Eastern West Virginia Community Foundation which were valued at \$157,462 and \$155,659 as of June 30, 2019 and 2018, respectively. The funds are intended as perpetual endowments for charitable purposes and are dedicated to the payment of grants from time to time as calculated under the Foundation's spending policy. The funds are subject to the terms and provisions of the articles of incorporation and bylaws of the Foundation including the ability of the Board of Directors of the Foundation to modify any restriction or condition on the distribution of funds for any specified charitable purpose or purposes or to a specified charitable organization or organizations if in the sole judgment of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served.

Agency funds held at June 30 are as follows:

	2019	2018
United Way of the Eastern Panhandle Fund	\$ 99,926	\$ 98,828
United Way Thriving Children Fund	8,991	8,896
United Way Strong Families Fund	8,991	8,896
United Way Community Safety Net Fund	30,566	30,146
United Way Independent Seniors Fund	8,988	8,893
Total	<u>\$ 157,462</u>	<u>\$ 155,659</u>

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2019 and 2018

PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2019	2018
Office equipment	\$ 17,973	\$ 17,973
Furniture & fixtures - rental units	-	3,531
Building	-	1,002,565
Land	-	165,762
Land improvements	-	20,715
Less accumulated depreciation	(11,915)	(204,756)
Property and equipment, net of depreciation	\$ 6,058	\$ 1,005,790

EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE

As discussed in the Notes, the Organization adopted ASU 2016-14 as of and for the year ended June 30, 2019 with retrospective application of the financial statements for the year ended June 30, 2018. Changes in net assets as a result of adopting the ASU are as follows:

	Previously Reported	ASU 2016-14 Implementation	As adjusted
Unrestricted as of June 30, 2018	\$ 1,782,802	\$ (1,782,802)	\$ -
Temporarily restricted as of June 30, 2018	438,802	(438,802)	-
Without donor restrictions as of July 1, 2018	-	1,782,802	1,782,802
With donor restrictions as of July 1, 2018	-	438,802	438,802
	\$ 2,221,604	\$ -	\$ 2,221,604

NET ASSETS

Net assets with donor restrictions were as follows for the year ended June 30:

	2019	2018
Subject to passage of time:		
Agency and other allocations	\$ 379,770	\$ 438,802

IN-KIND CONTRIBUTIONS

In-kind contributions consist of donated goods and services that the Organization would normally have to pay for and have been recorded as revenue and expenses in accordance with the criteria for recognition under the Not-for Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

MEMORANDUM OF UNDERSTANDING

The Organization (UWEP) entered into a memorandum of understanding with the Region VII Workforce Investment Board (WIB) on June 18, 2010 and renewed such understanding on June 26, 2019, to establish a partnership to provide payroll support for the Summer Youth Employment Program. UWEP received grant funding from WIB to accomplish this purpose. The grant funding is considered to be an exchange transaction. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2019 and 2018

RENTAL INCOME-NET

The Organization has contracted with a property management company for the rental and management of the apartment complex with several units made available to transitional or low-income housing for families in need. The net rental activity for the years ended June 30 are as follows:

	2019	2018
Gross rental income	\$ 49,079	\$ 125,939
Operating expenses	(48,704)	(136,581)
Depreciation expense	-	(26,100)
Insurance proceeds	-	40,550
Billboard rental	1,375	5,125
Rental activity, net of expenses	\$ 1,750	\$ 8,933

In October 2018, the apartment complex assets were sold for \$1,100,000. All related assets and accumulated depreciation have been removed from the statement of financial position and the Organization recognized a gain on sale of \$69,991 which is included in the statement of activities for the year ended June 30, 2019.

OPERATING LEASE

The Organization entered into a lease with United Bank, on September 15, 2014 . The term of this lease was 36 months at a rate of \$450 per month, for it's prorated share of utilities, commencing January 2, 2015 and ending January 1, 2018. The Organization is currently operating on a month to month basis as a new lease has not yet been executed. Lease expense for the years ended June 30, 2019 and 2018 was \$4,950 and \$4,950, respectively.

AVAILABILITY OF FINANCIAL ASSETS

At June 30, 2019, the Organization has \$2,002,231 of financial assets available within one year of the statement of financial position to meet cash needs, which consists of \$1,756,591 of cash and \$245,640 of pledges receivable. \$379,770 of those financial assets are subject to donor restrictions which leaves the Organization \$1,622,461 of financial assets available within one year of the statement of financial position to meet cash needs for general expenditures. The Organization has set a goal of having financial assets on hand to meet 3 months of normal operating expenses, which are, on average, around \$265,000. As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. Should an unforeseen liquidity need arise, the Organization would seek funds from the general public.

SUBSEQUENT EVENTS

In September of 2019 the Organization received \$270,000 as part of its Unity Campaign, all of which is to be disbursed to campaign participants in January 2020.

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 12, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

United Way of the Eastern Panhandle
SCHEDULES OF AGENCY ALLOCATIONS
For the years ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
365 Church	\$ -	\$ 500
American Red Cross	6,137	-
Animal Welfare Society	-	11,611
Be-Hive	10,000	7,615
Berkeley County Back Pack Program	10,134	12,531
Berkeley Senior Services	19,179	18,654
Black Cat Music Cooperative	1,250	-
Boys & Girls Club of the Eastern Panhandle	20,138	19,430
CASA	8,605	8,128
Catholic Charities of WV	13,960	10,389
CCAP	16,697	20,902
Children First Child Dev Center	16,059	15,389
Children's Home Society	10,310	9,761
Church Without Walls Ministries, Inc.	2,000	-
Community Alternative to Violence	6,575	7,225
Community Networks	18,071	18,248
Contemporary American Theatre Festival	-	92
Destiny Baptist Church	2,000	-
EVAK K9 Search and Rescue Team, Inc.	2,500	-
Faith Community Coalition for the Homeless	10,000	-
Girl Scout Council of the Nation's Capital	7,500	6,000
Good Samaritan Free Clinic	3,030	3,000
Good Shepherd	12,856	11,560
Greyhound Rescue	-	7,527
Habitat for Humanity	-	5,706
Hope Center	2,500	-
Horses With Hearts	6,981	8,446
Hospice of the Panhandle	-	16,092
Humane Society of Berkeley County	-	16,185
JC Arts Council (formerly AHA)	-	-
JUMP Big Brothers Big Sisters	7,262	7,294
Leetown Science Center	1,000	-
Martinsburg Renew, Inc.	500	-
Martinsburg Sunrise Rotary Club	5,000	-
Meals on Wheels, Berkeley County	10,978	11,031
Meals on Wheels, Jefferson County	5,093	9,686
Morgan County Partnership	15,000	2,500
Norborne Preschool & Daycare	20,030	20,225
Old Opera House Theatre	-	2,446
Outdoor Education Center	5,820	7,833
Panhandle Home Health	15,813	16,418
Partnerships for Affordable Housing	2,000	-
Potomac Valley Audubon Society	7,547	1,309
PurposeFull Paws	3,394	5,083
Salvation Army	-	9,666
Shenandoah Women's Center	-	20,743
Shepherdstown Day Care	20,000	19,285
Spring Mills High School	2,500	-
Starting Points	14,062	13,586
Telemon/ I & R	24,000	20,039
The Mustard Seed	-	3,000
Wildwood Middle School	10,000	10,000
WV Coalition to End Homelessness	10,000	234
YoungLives of Jefferson County Camp	-	97
	<u>\$ 386,481</u>	<u>\$ 415,466</u>

See independent auditors' report.