FONDOS UNIDOS DE PUERTO RICO, INC. (UNITED WAY OF PUERTO RICO)
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025		
	Without donor restrictions	With donor restrictions	Total
REVENUES, GAINS AND SUPPORT			
Gross campaign contributions, next year's campaign, net of allowance for uncollectible promises	$ -	$3,267,588	$ 3,267,588
Gross campaign contributions, current and prior year's campaign, net of donor designated and estimated uncollectible promises	1,176,122	-	1,176,122
Less donors designations	(703,095)	(621,152)	(1,324,247)
Net campaign revenue	473,027	2,646,436	3,119,463
Governmental contracts	2,501,244	-	2,501,244
Private contributions	1,132,844	93,350	1,226,194
Investment returns, net	525,068	-	525,068
Other income	530,775	-	530,775
Net assets released from restrictions	2,470,121	(2,470,121)	-
TOTAL REVENUES, GAINS AND SUPPORT	7,633,079	269,665	7,902,744
EXPENSES			
Program services:			
Fund distributions	1,895,181	-	1,895,181
Allocation services	302,816	-	302,816
Information and referral	186,462	-	186,462
Volunteer center	86,159	-	86,159
Sembrando Futuro	126,544	-	126,544
Puerto Rico Department of Health	1,204,803	-	1,204,803
ACUDEN	1,186,102	-	1,186,102
Other programs	804,040	-	804,040
TOTAL PROGRAM SERVICES	5,792,107	-	5,792,107
Supporting services:			
Management and general	727,719	-	727,719
Fundraising	785,027	-	785,027
TOTAL SUPPORTING SERVICES	1,512,746	-	1,512,746
TOTAL EXPENSES	7,304,853	-	7,304,853
CHANGE IN NET ASSETS	328,226	269,665	597,891
NET ASSETS AT BEGINNING OF YEAR	8,975,544	977,816	9,953,360
NET ASSETS AT END OF YEAR	$9,303,770	$1,247,481	$ 10,551,251

See accompanying notes and independent auditors' report.