About

United Spinal Association is a national 501(c) (3) nonprofit membership organization dedicated to enhancing the quality of life of all people living with spinal cord injuries and disorders (SCI/D), including veterans, and providing support and information to loved ones, care providers and professionals. We believe no person should be excluded from opportunity based on their disability. Our goal is to provide people living with SCI/D programs and services that maximize their independence and enable them to remain active in their communities.

United Spinal transforms the lives of people with SCI/D by:

• Advocating for greater access to healthcare, mobility equipment, public transportation, rehabilitation, community services and supports, and the built environment
• Empowering our members with resources, one-on-one assistance, and peer support
• Promoting independence through employment opportunities and community integration of wheelchair users into mainstream society

Our History

United Spinal was founded in 1946 by a determined group of paralyzed WWII veterans in New York City who advocated for greater civil rights and independence for themselves and their fellow veterans. Rejecting the poor treatment they received at their local VA hospital, they decided to form a support group. From these modest beginnings, United Spinal was born. Since then, our core belief has remained unchanged. Despite living with SCI/D, a full, productive, and rewarding life is within the reach of anyone with the strength to believe it and the courage to make it happen.

Our Reach

United Spinal has access to over 100,000 wheelchair users, 50+ chapters, 180+ support groups, and 100+ rehabs and hospital partners nationwide—including 10 distinguished Spinal Cord Injury Model System Centers that support innovative projects and research in the field of SCI. This year, we have touched over 1.8 million lives impacted by disability. Our expansive reach to wheelchair consumers, their families and caregivers, clinicians and disability stakeholders, through our national Spinal Network empowers individuals with disabilities to achieve their highest potential in all facets of life. Membership in United Spinal is free and open to all individuals with SCI/D.

Our Impact

United Spinal is committed to advocating for greater civil rights and independence for people with disabilities, including expanding education and employment, improving enforcement of the Americans with Disabilities Act (ADA), ensuring adequate access to public transportation and taxi services, and amending Medicare rules that restrict many individuals to their homes and nursing facilities.

Learn more about United Spinal Association, by visiting www.unitedspinal.org.
Officers & Board Members

Patrick W. Maher – Chairman of the Board
Tom Aiello – Vice Chairman of the Board
Denise A. McQuade – Secretary
Andy Hicks – Treasurer
James Weisman – President & CEO

James Weisman, PRESIDENT & CEO
James Weisman was General Counsel for United Spinal Association for over 35 years and became President and Chief Executive Officer in July 2015. Weisman is a recognized expert on disability rights. He has led efforts on public transit and taxicab accessibility in New York City and other major cities. Weisman was a key negotiator with Congress in drafting and achieving the passage of the Americans with Disabilities Act (ADA) and authored transportation provisions in the law. In July 1995, he became a founding member of the American Association of People with Disabilities’ Board of Directors and in 2003 was elected Board Chair. He earned his law degree from Seton Hall University Law School and is routinely consulted by disabled people, advocates, attorneys, employers, and transit operators who wish to employ or provide services to people with disabilities.

Tom Aiello – President of March Marketing, LLC.
Tom is a West Point graduate and Army veteran living with spinal cord injury (SCI) from Wheaton, Illinois. He is currently president and founder of March Marketing, LLC., a leading agency specializing exclusively in strategy, consulting, marketing, recruiting, public relations, social media, and word-of-mouth communications for products and services targeting military and veteran families. After graduating from West Point, Tom served in the 1st Cavalry Division with deployments to Kuwait, Panama, and Korea. Tom received his Master’s in business administration from the Kellogg Business School. His prior positions include division vice president of Marketing at Sears Holdings; general manager and vice president of Marketing at Monster Worldwide and vice president, account director at Leo Burnett Advertising. Throughout his career, he has assisted employers in hiring over 50,000 veterans and raised $118 million for community programs improving the quality of life for more than 110,000 military and veteran families. Tom was recognized by Kellogg Business School as a 2016 Young Social Impact Scholar for his social impact to better the lives of the military and veteran community.

Marty Ball – Vice President of Sales, TiLite (retired)
Marty has been involved in improving the lives of wheelchair users for over 50 years! Marty has worked in the mobility business for over 30 years and recently retired from his position of vice president of sales for TiLite, manufacturer of ULTRA-light-weight, titanium and aluminum wheelchairs. Marty has encouraged and inspired numerous newly injured individuals in his long business career devoted to making sure that people with disabilities are as independent as possible. Marty’s work has required extensive national and international travel and interaction with big and small businesses, as well as individuals within the disability community. Marty has been an active wheelchair athlete most of his life and believes in the importance of being as active as you can be. “It keeps a person young,” says Marty. Early in his fascination with sports, Marty found that with a few “tweaks” to a wheelchair, the daily model chairs could perform much better in a not so accessible world. So he helped make these sports advantages begin to appear in chairs that would be used by the non-athlete user. This was the beginning of the “ultralight” wheelchair. As technologies continue to improve, so do the chairs of today. “If I can show someone who uses a wheelchair how to perfect skills in that chair, a whole new world opens up to them.” This is what drives Marty today in the wheelchair manufacturing business.
Joshua Basile—Attorney, Jack H Olender & Associates
Joshua Basile is a trial attorney with the preeminent law firm of Jack H Olender & Associates in Washington DC. The law firm fights for the injured with a concentration on medical malpractice and catastrophic injury cases. In 2004, Basile's life was literally flipped upside down. While on a family vacation in Delaware, he was slammed headfirst into the ocean floor by a wave. His paralysis rendered him a C4-5 quadriplegic but it did not stop him from finding his voice and wheeling after his goals. Basile’s positive attitude and desire to help others motivated him to form the Determined2heal Foundation. For over 10 years, he has fought to simplify the difficult transition into life with paralysis for the newly injured. He went on to create the world's largest paralysis video mentoring network — www.SPINALpedia.com. Basile's paralysis limited what he could do physically but mentally the sky was the limit. He went on to strengthen his mind and voice by graduating cum laude from the University of Maryland in communication. Three years later, Basile graduated magna cum laude from law school, and soon after passed the Maryland and District of Columbia bars. In his free time, Basile takes those in the spinal cord injury community on rehabilitative adventures. He invented a sport called Slingshot Golf which allows anyone with a physical limitation to play golf competitively. He received two patents for his putting device called The Pendulum Putter. His other rehabilitative adventures include skiing, sailing, bowling, fishing, gliding and indoor skydiving. In May 2016, he brought a quadriplegic and paraplegic on a sailing adventure from Key West to Cuba and back over eight days. He believes that with the right attitude and adventure spirit most anything is possible. In order to truly experience the world, one must not be afraid to get their wheels a little dirty. No matter the surface — land, air or sea — the world can and should be experienced by all. Life is too short not to dream big!

Geno Bonetti, Healthcare Executive
A healthcare executive with over 37 years' experience in pre-hospital medicine, surgery, emergency department, rehab and LTAC hospitals, Geno Bonetti ran his own company for 7 years, consulting in various capacities as a turn-around specialist. President and CEO of various rehab and LTAC hospitals have been his area of concentration. Living with a spinal cord injury helps Geno to understand the needs not only for the patient but the entire support system.

Darren Brehm—Senior Director, Direct Materials Procurement Dairy Farmers of America
Darren currently works as Senior Director of Direct Materials Procurement with Dairy Farmers of America. In that capacity, he successfully manages all commodity, ingredients, packaging, and co-manufacturing spend to drive value for the 14,000 member farmer-owners. Prior to working at DFA, Brehm led the North America Ingredients Procurement Team for KraftHeinz, and was also an Engagement Manager with McKinsey and Company. Brehm received his Masters of Business Administration from Harvard Business School in 2007, graduating in top 10 percent of his class. In 2002, he received his Bachelor of Science degree in business administration from San Diego State University. Among his community accolades, Brehm served as peer ambassador at the Rehabilitation Institute of Chicago to help individuals with spinal cord injuries transition back into their communities.

David C. Cooper—President and CEO of Media Solutions, Inc.
David C. Cooper is president and CEO of Media Solutions, Inc. a full-service publishing and marketing media company. Among the company’s portfolio are two industry-leading, BPA Worldwide-audited trade publications, their associated web and digital media platforms, and a robust custom publishing arm. In April 1987, as a senior in the Business and Marketing program at the University of Montevallo, Cooper was a passenger in an automobile accident that resulted in spinal injuries. The injuries required the Army veteran to spend nearly a year in the hospital and
Cooper’s career in publishing began in August 1988 at Vulcan Publications in Birmingham, Alabama. With Vulcan, Cooper rose to the level of senior vice president and group publisher. Individually, and with his team, Cooper set numerous sales records and his division averaged $283,000 per week in sales revenue. During his tenure, the company grew from 30 employees supporting four titles, to over 400 employees working on nearly 60 properties—including magazines and websites. In a move he helped orchestrate, Vulcan Publications was sold to Cygnus Business Media in 2002. Cooper was then charged with transitioning Vulcan’s titles and employees to Cygnus, thus forming the company’s Manufacturing Division. Shortly thereafter, Cooper put his acute sales and business acumen to work for himself in creating Media Solutions. Currently in his second term as a United Spinal Association board member, Cooper looks to lend his strong organizational skills and knowledge of the marketing media industry to encourage new streams of revenue—particularly through the Association’s growing publication arm—as a vehicle to accomplish his primary goal of making United Spinal Association the authoritative voice and service provider for the SCI/D community. David and his wife Teresa have two daughters and one granddaughter, and live in Pelham, Alabama—a suburb ten miles south of Birmingham. When not overseeing the daily operations of his company, David spends his time following the Alabama Crimson Tide football program, and saltwater fishing.

Ronald W. Drach—Drach Consulting, LLC

Ronald is a results-oriented leader with a strong record of directing organizations in the delivery of benefits and employment to service members and veterans with service-connected disabilities. Ronald specializes in helping veterans to reintegrate into their family and community after sustaining combat and other injuries or illnesses in the line of duty to their country. He also has strong connections to support services and other resources necessary to enhance the quality of life of the severely injured and extensive experience working in all programs and services for people with disabilities.

Mark T. Gennarelli—Corporate Partnerships with the New York Giants

Mark is currently in Corporate Partnerships with the New York Football Giants. In this role, he is responsible for the development of customized marketing programs for both new and existing clients. Previously, he was the Director of Sales of the 2014 Super Bowl Host Committee, responsible for generating revenue from the sale of corporate partnerships, media programs, and hospitality. Mark received his BS from Fordham University with a Primary Concentration in Marketing. He actively serves within the local community at Hoboken Grace Church and at True Mentors- a local one-on-one mentoring program. Mark is a two-time marathoner and also enjoys cross-fit.

Rick Hayden, President, The Hayden Group

Rick Hayden has been involved in the DME side of the healthcare industry for over 30 years having launched his career with Everest & Jennings in the mid 80’s. He is President of The Hayden Group, a small sales and marketing consulting group, the Executive Director for the Southern California Chapter and the Western Regional Coordinator for United Spinal. The Southern California Chapter is a group of dedicated people whose mission is to provide resources that will have a positive impact on a person’s life and the lives of those around them. Their project Reinventing Life: A Journey to Independence is all about simplifying the journey from rehab to being gainfully employed and experiencing true independence. Rick’s passion is to be involved with great organizations such as the Southern California Chapter and the United Spinal Association helping people find the path to success and independence.
Gretchen Helms, MS, OTR–Business Development Manager, Barnes & Thornburg LLP, Indianapolis, MD

Gretchen has been involved in the disability community for the past 5 years. Gretchen a business development manager with Barnes & Thornburg LLP in the firm’s Indianapolis office. She oversees practice development for the labor and employment department. This includes partnership development efforts, marketing, client satisfaction and attorney support. Prior to joining Barnes & Thornburg in 2011, Gretchen was the Chief Business Development Officer with Rehabilitation Hospital of Indiana, where she was responsible for the growth and development of inpatient and outpatient services for three locations. Gretchen received a master’s degree from the University of Indianapolis in Occupational Therapy and attended Indiana University - Bloomington for undergraduate work. Her healthcare career spanned 18 years with various leadership roles involving post-acute care. Gretchen supports the community by serving as the Vice President of Events for Rehabilitation Hospital of Indiana’s Adaptive Sports Program, and on the boards of directors of the United Spinal Association and the National Spinal Cord Injury Association. She has completed previous service on the YWCA board of directors and the UINDY Alumni board of Directors. She has volunteered for the Michael Andretti Foundation, Sam Schmidt Paralysis Foundation and ALS walk.

Andy Hicks, ATP, SMS–Owner, Complex Rehab Technology Education, LLC

Andy is owner of Complex Rehab Technology Education, LLC, which provides continuing education for physical and occupational therapists in the US and Canada.

Carmen D. Jones–CEO/President of Solutions Marketing Group

Carmen has been an advocate within the disability community for more than 25 years. She is the CEO/President of the Solutions Marketing Group, a consulting firm that develops strategies for companies and government agencies to employ, market to and provide customer services to the Nation’s 56M people with disabilities. Carmen previously served as an appointee of President Barack Obama from 2009 to 2016 at the U.S. Department of Agriculture. In that capacity she served as a Senior Advisor in the Office of the Secretary and developed new market opportunities for minority farmers in the rural south. Most recently, she served as the Director of the Office of Small and Disadvantaged Business Utilization. She was a part of the Board of Directors for the National Spinal Cord Injury Association from 1998 to 2006; and then joined the United Spinal Board in 2010.

Gary Karp–Internationally recognized public speaker, corporate trainer, author, and editor

Gary Karp has been writing and teaching about disability since 1996, when he began work on his first of four books, “Life On Wheels: For the Active Wheelchair User.” Paralyzed at T12 in a fall from a tree in 1973 at the age of eighteen, and after earning degrees in architecture and a career in graphic design, Gary has devoted the last twenty years of his professional life to optimizing the potential and independence of people with disabilities. He has taught at universities and colleges across the U.S., spoken at rehab facilities, and taken his message of “Modern Disability” to corporate and government clients, among them Microsoft, Genentech, the FDIC, and U.S. EPA. While he continues to support those involved in recent adaptation to disability, his work also focuses on the workplace, helping employers gain a clear picture of the considerable capabilities of the emerging population of people with disabilities in our transformed society. His most recent accomplishment is the production of a computer-based workplace awareness course, www.RealPeopleRealPotential.com. In 2007 Gary was inducted into the NSCIA Spinal Cord Injury Hall of Fame as a disability educator, and lives in Phoenix, AZ. www.ModernDisability.com.
David Korse—CEO, Abilities Expos

David Korse is the CEO of Abilities Expos, a North American portfolio of exhibitions focused on serving the disability community in each of the regional markets the events serve. The events feature consumer workshops, interactive adaptive activity demonstrations and an opportunity for visitors to experience a wide variety of products and services. The company also owns/manages the website www.abilities.com as a free reference for the disability community.

Prior to acquiring the Abilities Expo events with his business partner (Lewis Shomer) in 2008, David spent over 30 years as an international exhibition organizing executive with over 500 events produced around the world.

Pat Maher—Director of Civic Engagement, SPR Consulting

As Director of Civic Engagement for SPR, a digital transformation agency headquartered in Chicago, Pat Maher continues a personal and company initiative that fosters and develops key civic partnerships with leading non-profit organizations with a mission to improve career opportunities in tech for historically marginalized populations. Pat leads SPR efforts to support the technical and professional growth of younger professionals with disabilities, opportunity youth, and girls and young women from challenged communities. Pat also leads SPR’s support of critical research related to career development among targeted populations like disability, returning citizens, and individuals who have been in the foster care system. He works with research teams from University of Wisconsin, University of Illinois, IIT, VCU and others to engage corporate partners for an array of multi-year research studies. Additionally, Pat co-founded the Information Technology Knowledge and Abilities Network (ITKAN) in 2008 to foster self-directed professional growth and networking among job seekers, professionals, and transitioning professionals with disabilities within the technology field. ITKAN meets regularly at the Microsoft Technology Center in downtown Chicago. Computerworld Honors recognized ITKAN as a Laureate initiative for their Collaboration category in 2012. As an advocate for the complete integration of people with disabilities into our nation’s fabric, Pat has served on a wide array of boards and committees through the past 30 plus years.

Wendell Matas—President, Premium Healthcare Products

Wendell Matas is President of Premium Healthcare Products, a marketing entity dedicated to improving people’s lives by promoting awareness and choice of innovative healthcare products in the field of mobility, independence and neuromuscular training. Wendell has over 30 years experience serving people with disabilities, including owning his own medical equipment company, serving in senior management positions of regional/national companies, and in the development of several innovative products. Wendell has served on the board of directors of numerous non-profit organizations, most recently as Board President of the Northwest Chapter of The American Parkinson Disease Association.

Denise McQuade—Public Information Coordinator, Paratransit Division, MTA New York City Transit

Denise states: “I was asked to be one of the first women to join United Spinal Association. I wanted to again be involved in a national disability rights organization and I was encouraged to run for the board of United Spinal.” As staff and then executive director of the Brooklyn Center for Independence of the Disabled, Denise had worked with on the passage of human rights legislation, NYC accessible building code, access to mass transit in New York City and then our country, with passage of the ADA. Denise worked for implementation of an accessible bus and subway system and the creation of a paratransit service in New York City, as Governor’s appointees to the NYC Transportation Disabled Committee from 1984 until 1992, when she resigned from the TDC to work in the ADA Compliance Office of MTA New York City transit. In this capacity, Denise continued to work with United Spinal and the disabled community on ADA implementation through joint educational efforts such as bringing buses to
Ronnie Ellen Raymond–Advocacy for the Disabled–UJA Disability Awareness Task Force, the Jewish Museum, Taxis for All Campaign, Concerts in Motion

During the 1990s, Ronnie was involved in a case against a New York City Cooperative where she lived that revolved around creating a wheelchair accessible entrance. At that time, United Spinal offered to represent her legally. In 1999, she had a hearing at the New York City Human Rights Commission and prevailed. The Co-Op was instructed to build a ramp at the main entrance. Later, Ronnie became involved in United Spinal’s Women without Limits program that dealt with issues facing women with disabilities. Ronnie is also on the board of Concerts in Motion, a New York City-based nonprofit organization that reaches out to people who are homebound, veterans, people with disabilities, people who are homeless, and medical patients of all ages. Through United Spinal, Concerts in Motion has been connected with the VA hospitals in New York City and performs for the veterans monthly.

Martin Young–IBM Executive Sales (retired)

Martin has been involved with the disability community for 33 years. Martin has a strong background in physics and mathematics and had a long career with IBM prior to his retirement. He has a keen interest in sports and has coached members in table tennis. Another of his passions is investment and financing.

Len Zandrow–Partner, Brister & Zandrow

Len has been involved with the disability community for 16 years. Len was the General Counsel of the National Spinal Cord Injury Association (NSCIA) from 1995 until its merger with United Spinal Association in 2011. He is a member of the NSCIA’s Greater Boston Chapter. In 2001, he received the James E. Smittkamp award for outstanding service to NSCIA. Len has been an attorney in civil litigation since graduating from Boston College Law School in 1981. Previously, he earned bachelor’s and master’s degrees in Journalism from Northwestern University. Before beginning private practice, Len was the Chief Law Clerk to the Justices of the Massachusetts Superior Court. He is one of the founding partners of Brister & Zandrow, LLP, a personal injury law firm with offices in Boston and Plymouth, Massachusetts. Len also currently serves as the Executive Director of the Justice Bridge Legal Center, a non-profit law incubator of the University of Massachusetts School of Law, with offices in Boston and New Bedford, Massachusetts. Len has been involved in over 40 reported decisions in the Massachusetts and Federal courts including the United States Supreme Court, where he represented the NSCIA twice as an amicus curiae. He has held a variety of volunteer positions in bar associations and civic, service and religious organizations, and he has been recognized in the International Who's Who of Professionals, Marquis Who's Who in American Law, Who's Who of Emerging Leaders in America, and Strathmore’s Who’s Who.
United Spinal Association is dedicated to enhancing the quality of life of all people living with spinal cord injuries and disorders (SCI/D), including veterans, and providing support and information to loved ones, caregivers and professionals. This year, we have touched over 1.8 million lives impacted by disability. We believe no person should be excluded from opportunity on the basis of their disability. Our goal is to provide people living with SCI/D programs and services that maximize their independence and enable them to remain active in their communities.

**Program Overview**

United Spinal Association programs and services that maximize their independence and enable them to remain active in their communities.

**National Chapter Network**
United Spinal Chapters are self-dependent organizations support the SCI/D community by promoting health and well-being, inclusion and independence, organizing local events and projects, advocating for rights and accessibility, and offering resources and support.

**Chapter Leadership Meeting**
This annual meeting brings together our national leadership to discuss the critical needs within the SCI/D community so we can provide our chapters with tools to effectively serve our members.

**Advocacy & Policy Network**
We are actively engaged in advocating for policies that benefit paralyzed Americans and all people with disabilities. Our priorities focus on healthcare, community integration, employment, disability benefits and disability rights.

**Roll On Capitol Hill**
Our annual legislative advocacy event brings wheelchair users from across the country to Washington, DC to promote the inclusion of people with disabilities in the policy debate, and addresses legislative and regulatory issues that impact our members.

**Resource Center**
Our Spinal Cord Resource Center connects people with personal guidance and state and local resources to effectively regain their quality of life and independence after diagnosis of a spinal cord injury or disorder.

**Pathways to Employment**
We support the pursuit of new career opportunities for people with disabilities and partner with employers to place people with SCI/D in jobs and provide trained peer mentors, resources, and professional support to facilitate return to work.

**Tech Access Initiative**
This program ensures accessible cutting-edge technology is inclusive to everyone, including wheelchair users.

**VetsFirst**
VetsFirst is a leader in advocacy for veterans with disabilities, ensuring they achieve the highest level of independence and quality of life. The program connects with thousands of veterans and actively serving military personnel annually.

**MEMBERSHIP PROGRAM**
We have over 70 years of experience empowering people with SCI/D to achieve the highest levels of independence, health and personal fulfillment.

**Peer Mentoring/Support Groups**
We provide peer to peer support for individuals, friends, caregivers and family members through a national network of peer support groups and individual mentor/peer relationships.

**New Mobility**
United Spinal’s monthly membership magazine which provides the latest information and resources on active living for wheelchair users.

**New Beginning Backpack**
We distribute backpacks that provide resources to a person recovering from SCI/D. The backpack is distributed through our national network of rehab hospitals, chapters, and peer support groups.

**Hospitals Network**
Our Affiliate Hospital Members provide the full scope of clinical and rehabilitative services with an emphasis on spinal cord injury care.

**Ready to Roll Kit**
We assist the SCI/D community, caregivers, professionals and municipalities to prepare for natural or human-caused disasters through advanced planning, education, awareness raising and distribution of Ready to Roll kits.

**Accessibility Services**
We ensure that the built environment is accessible to all people with disabilities and provide a team of certified accessibility specialists and architects to train design professionals, review plans and complete inspections nationwide.

**United on Wheels Podcast**
We produce a wheelchair lifestyle podcast addressing all the things that wheelchair users care about and candid discussions ranging from dating to traveling with a disability.

**Disability Etiquette Campaign**
This national campaign was created to erase public misconceptions about wheelchair users and effectively interact with someone with a disability for the first time.

For more information about United Spinal’s programs and services, visit [www.unitedspinal.org](http://www.unitedspinal.org), call 800-404-2898 or email askus@unitedspinal.org.
Program Highlights

Improving Rehabilitation Outcomes
United Spinal continues to actively work to identify barriers to appropriate rehabilitation services that provide greater personal independence and improved quality of life. The organization is continually contacted by individuals with SCI/D who are denied appropriate rehab for myriad reasons leading to reports of poor outcomes.

“The first few months after spinal cord injury is a critical period in terms of rehabilitation. It’s important that people have access to condition-specific education and physical rehabilitation strategies, so they can effectively transition back into their work, school and family lives,” said Bill Fertig, manager of United Spinal's Resource Center.

United Spinal fields approximately 5,000 inquiries annually from wheelchair users, their family members, case managers and other medical professionals. Toward this end, United Spinal is gradually collecting data on instances of denial of appropriate rehabilitation through its Resource Center’s helpdesk from patients with spinal cord injury. The data will be utilized to strengthen regional and national advocacy efforts to bring greater awareness on the critical role rehabilitation plays in patient outcomes.

“Ultimately, our goal is to keep people out of nursing homes, disconnected from their communities and any opportunity to live on their own terms,” added Fertig.

Creating New Pathways to Employment
Only 12% of people with SCI are employed one year post-injury and only 33% in post injury year 30. In 2017, 18.7% of persons with a disability were employed. In contrast, the employment rate for those with no disability was 65.7% (per DOL, Bureau of Labor Statistics). United Spinal has developed a Pathways to Employment program to support the pursuit of new job opportunities and a successful career for people with SCI by providing the tools and support necessary to successfully overcome barriers to gainful employment. The program partners with employers to place people with SCI in workplace jobs and provides trained peer mentors, resources, and professional support to facilitate return to work, including information about benefits and the transition to employment.

Building Community Support
United Spinal gathered key affiliated chapter representatives in Orlando, Florida, October 11-13 for its 6th annual Chapter Leadership Meeting to strengthen programs, services and outreach to people living with spinal cord injuries and disorders (SCI/D) nationwide.

United Spinal chapters are self-dependent regional organizations that serve individuals with SCI/D by promoting health and well-being, inclusion and independence, community integration, accessibility, and advocacy.

Many of the chapters are led by individuals who have overcome the challenges of living with SCI/D and are dedicated to helping their peers achieve the same.
During the meeting, chapter leaders and key United Spinal staff covered a multitude of topics, from enhancing outreach and enriching chapter operations to fundraising and collaboration on future initiatives.

“Although our chapters have different programs and initiatives, we all share United Spinal’s mission to ensure people with SCI/D can regain their independence and quality of life. It’s great to come together face to face with other leaders to contribute ideas and resources,” said Jose Hernandez, president of United Spinal’s New York City Chapter.

United Spinal hosted its inaugural chapter leadership meeting in 2012 with 17 chapters operating nationwide. Since then, the organization has expanded to 54 chapters in 34 states that serve wheelchair users and others with SCI/D, disabled veterans, the aging, homebound, caregivers and individuals in rural areas.

**Making New York City More Accessible**

United Spinal and Center for Independence of the Disabled, New York (CIDNY) reached an historic settlement agreement with the City of New York that will vastly improve sidewalk accessibility for wheelchair users and other members of the disability community.

On March 19, 2019, the Honorable Judge George B. Daniels of the Southern District of New York, issued preliminary approval of the settlement agreement, stating, “The agreement sets out a reasonable result for what should be an integral part of a first class city.”

The agreement will require: completion of pedestrian ramp installations and upgrades, on specified schedules, at the approximately 162,000 street corners in the City; City-wide surveys (using laser technology) of all ramps; ongoing maintenance; complaint remediation; third-party monitoring; creation of a new Pedestrian Ramp Unit at the Department of Transportation (directed by an Associate Commissioner); and sharing of detailed information.

“We’ve been fighting for more than 25 years to ensure that people with disabilities who live in, commute to, and visit our City are able to navigate it safely,” said James Weisman, United Spinal’s President and CEO, “Missing and non-compliant curb ramps pose great, often insurmountable, barriers to people with disabilities. This agreement provides for removal of those barriers in all five boroughs, and will set an important example for jurisdictions that have not yet made their street corners accessible. We commend the City for working with us and taking the appropriate actions to address this critical issue.”

**Enhancing the Face of Disability**

United Spinal joined 16 other member organizations of the National Disability Leadership Alliance alongside Oath and Getty Images to launch The Disability Collection, a repository of images that break stereotypes and more authentically portray disability.
While some 15-20 percent of the world’s population have a disability, Getty found that only 2 percent of stock photographs depicted disability. At the same time, its own data showed a huge spike in disability-related searches, with terms like “wheelchair access” and “disabled worker” jumping 357 percent and 254 percent respectively on GettyImages.com between 2016 and 2017. The project invites photographers to portray disability as a natural part of someone’s identity, instead of something that needs to be “cured,” “fixed,” or “overcome.

“One of the hardest things we face, day in and day out, is discovering authentic images to run alongside our stories and on the web,” says Ian Ruder, editor of New Mobility. “There is an obvious need to cultivate better images and make them more accessible, and The Disability Connection has the potential to do just that.”

Promoting Inclusion of Wheelchair Users in Society

In June, United Spinal launched a new public service campaign highlighting the organization’s Disability Etiquette Booklet, which educates the public on effectively interacting with people with disabilities.

The Disability Etiquette Booklet and the related public service campaign were created to erase common misconceptions about wheelchair users and ease the awkwardness that many experience when interacting with someone with a disability for the first time.

The campaign includes animated television and radio public service announcements that highlight common social and environmental barriers wheelchair users encounter in their daily lives.

The Disability Etiquette booklet covers basic interaction principles as well as detailed information that apply to people with various disabilities including mobility and sensory impairments, developmental and psychiatric disabilities, HIV/AIDS, learning disabilities, Tourette’s syndrome and many others.

Empowering Disabled Veterans to Discover Greater Independence

United Spinal and its VetsFirst program hosted a lunch and learn session on disability benefits and self-advocacy at the James J. Peters Bronx VAMC in September.

Staff from United Spinal’s New York City headquarters, as well as veterans benefits specialists from VetsFirst, served lunch and provided attendees information on obtaining critical disability benefits. Staff also informed veterans about benefits they may not be aware of and offered tips and resources on becoming their own best advocate.

“This is the most valuable part of my job, personally meeting with veterans that need our support. When you can provide information and resources that changes lives for the better, it keeps you going,” said Christine Golden, who has close to 20 years under her belt as a service director at VetsFirst.
Rolling on Capitol Hill with Record Number of New Member Advocates

United Spinal and over 100 wheelchair users from its national chapter network gathered in Washington, D.C. on Sunday, June 23rd for the 8th Annual Roll on Capitol Hill to advocate for greater disability rights, optimal healthcare and rehabilitation; accessibility of autonomous vehicles; and other legislative issues vital to the independence of people with SCI/D.

Roll on Capitol Hill (ROCH) is United Spinal’s annual signature policy event that supports key advocacy priorities for its membership and the broader disability community to ensure that legislators include wheelchair users and all people with disabilities in policy debates on Capitol Hill.

During ROCH, advocates visit with and educate Congressional leaders about the policy issues affecting the SCI/D community by sharing their personal stories about living with a disability and some of the obstacles they face in regaining their independence.

For 8 years, ROCH has provided people with SCI/D a channel to hone their advocacy skills and be proactive in fighting for their rights and independence, at both the state and national level.

This year, with approximately 250 Congressional office visits completed in one day and a record turnout of new member advocates, ROCH attendees advanced key issues in face-to-face meetings with their state representatives.
Thank You To Our Sponsors

We are grateful to United Spinal Association’s sponsors and partners who have invested in our mission, programs, and advocacy to improve the quality of life for all people with spinal cord injury and disease.

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<td>Independent Auditor's Report</td>
<td>1</td>
</tr>
<tr>
<td>Statement of Financial Position</td>
<td>3</td>
</tr>
<tr>
<td>Statement of Activities</td>
<td>4</td>
</tr>
<tr>
<td>Statement of Functional Expenses</td>
<td>5</td>
</tr>
<tr>
<td>Statement of Cash Flows</td>
<td>7</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>8</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR’S REPORT

To the Board of Directors
United Spinal Association, Inc.
Kew Gardens, New York

We have audited the accompanying financial statements of United Spinal Association, Inc., which comprise the statement of financial position as of June 30, 2019, and the related statement 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 Spinal Association, Inc. as of June 30, 2019, 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.
Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, United Spinal Association, Inc. adopted the Financial Accounting Standards Board’s Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, as of and for the year ended June 30, 2019. Our opinion is not modified with respect to this matter.

Prior Period Adjustments

As described in Note 14 to the financial statements, certain prior period adjustments resulting in the misstatement of net assets at June 30, 2019 were discovered and corrected by management of United Spinal Association, Inc. during the current year. Our opinion is not modified with respect to this matter.

Wegner CPAs, LLP
New York, New York
June 19, 2020
UNITED SPINAL ASSOCIATION, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2019

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$157,406</td>
</tr>
<tr>
<td>Unconditional promises to give, net</td>
<td>4,464,601</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>560,467</td>
</tr>
<tr>
<td>Investments</td>
<td>1,491,613</td>
</tr>
<tr>
<td>Prepaid expenses and other assets</td>
<td>13,289</td>
</tr>
<tr>
<td>Equipment and leasehold improvements, net</td>
<td>62,897</td>
</tr>
<tr>
<td>Mineral rights</td>
<td>160,000</td>
</tr>
<tr>
<td>Intangible assets, net</td>
<td>204,667</td>
</tr>
<tr>
<td>Total assets</td>
<td>$7,114,940</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$500,359</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>330,502</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>830,861</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET ASSETS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Without donor restrictions</td>
<td>1,639,683</td>
</tr>
<tr>
<td>With donor restrictions</td>
<td>4,644,396</td>
</tr>
<tr>
<td>Total net assets</td>
<td>6,284,079</td>
</tr>
</tbody>
</table>

| Total liabilities and net assets      | $7,114,940 |

See accompanying notes.
See accompanying notes.
<table>
<thead>
<tr>
<th>Supporting Activities</th>
<th>Program Services</th>
<th>Management and General</th>
<th>Fundraising</th>
<th>Total Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$2,661,162</td>
<td>$690,498</td>
<td>$517,453</td>
<td>$3,869,113</td>
</tr>
<tr>
<td>Donated public service announcements</td>
<td>4,172,937</td>
<td></td>
<td></td>
<td>4,172,937</td>
</tr>
<tr>
<td>Direct mail campaigns</td>
<td>760,143</td>
<td>51,312</td>
<td>725,681</td>
<td>1,537,136</td>
</tr>
<tr>
<td>Occupancy</td>
<td>536,569</td>
<td>34,651</td>
<td>25,967</td>
<td>597,187</td>
</tr>
<tr>
<td>Travel</td>
<td>348,863</td>
<td>11,592</td>
<td>18,102</td>
<td>378,557</td>
</tr>
<tr>
<td>Professional fees</td>
<td>179,998</td>
<td>127,936</td>
<td>39,396</td>
<td>347,330</td>
</tr>
<tr>
<td>Events</td>
<td>306,730</td>
<td></td>
<td>1,914</td>
<td>308,644</td>
</tr>
<tr>
<td>Publications</td>
<td>206,915</td>
<td>818</td>
<td></td>
<td>207,733</td>
</tr>
<tr>
<td>Communications</td>
<td>121,583</td>
<td>30,338</td>
<td>21,787</td>
<td>173,708</td>
</tr>
<tr>
<td>Office</td>
<td>27,542</td>
<td>98,034</td>
<td>17,199</td>
<td>142,775</td>
</tr>
<tr>
<td>Insurance</td>
<td>87,795</td>
<td>11,996</td>
<td></td>
<td>99,791</td>
</tr>
<tr>
<td>Chapter Meetings</td>
<td>93,708</td>
<td>178</td>
<td>3,715</td>
<td>97,601</td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>27,557</td>
<td>27,845</td>
<td>4,140</td>
<td>59,542</td>
</tr>
<tr>
<td>Grants</td>
<td>38,117</td>
<td>-</td>
<td></td>
<td>38,117</td>
</tr>
<tr>
<td>Awards and promotional materials</td>
<td>17,882</td>
<td>18,709</td>
<td>574</td>
<td>37,165</td>
</tr>
<tr>
<td>Other expenses</td>
<td>9,019</td>
<td>13,802</td>
<td>3,306</td>
<td>26,127</td>
</tr>
<tr>
<td>Bad debt expense</td>
<td>-</td>
<td>19,335</td>
<td></td>
<td>19,335</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$9,596,520</strong></td>
<td><strong>$1,137,044</strong></td>
<td><strong>$1,379,234</strong></td>
<td><strong>$12,112,798</strong></td>
</tr>
</tbody>
</table>
CASH FLOWS FROM OPERATING ACTIVITIES
Change in net assets $ 1,080,792
Adjustments to reconcile change in net assets to net cash flows from operating activities
  Depreciation and amortization 59,542
  Amortization of discount on long-term promises to give 234,563
  (Increase) decrease in assets
    Unconditional promises to give, net (192,290)
    Accounts receivable 73,269
    Prepaid expenses and other assets 30,237
Increase in liabilities
  Accounts payable 30,264
  Accrued expenses 17,188
Net cash flows from operating activities 1,333,565

CASH FLOWS FROM INVESTING ACTIVITIES
  Purchases of equipment and leasehold improvements (60,500)
  Interest and dividends reinvested (84,184)
  Proveeds from sales of investments 12,757
  Purchases of investments (1,251,713)
Net cash flows from investing activities (1,383,640)

Net change in cash (50,075)
Cash at beginning of year 207,481
Cash at end of year $ 157,406

See accompanying notes.
NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations
United Spinal Association, Inc. ("United Spinal Association") is was organized in 1946 and is certified as a national veteran’s service organization. The Association’s mission is to improve the quality of life for Americans with spinal-cord injuries and disorders. The Association’s support comes primarily from individual donors.

Promises to Give
Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

Accounts Receivable
The Association considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made.

Investments
The Association reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

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 change could materially affect the amounts reported in the statements of financial position.

Property and Equipment
Property and equipment are recorded at their original cost or their fair values on the dates of purchase. Depreciation is provided over the estimated useful lives of these assets, which range from four to ten years. Likewise, depreciation of leasehold improvements is provided over the lesser of the estimated useful life of the specific asset, or the term of the applicable lease. Depreciation is calculated using the straight line-method. Maintenance, repairs and minor renewals are charged to expenses when incurred. Replacements and major renewals are capitalized.
NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Intangible Assets

Intangible assets consist of goodwill, a database, a logo and a trademark. The intangible assets are being amortized over fifteen years, the expected useful life of the intangible assets.

Mineral Rights

Mineral Rights were recorded at fair value at the date of gift and are reported at carrying value subject to impairment test.

Contributions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor contributions with donor restrictions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Donated public service announcements and facilities

Donated public service announcements and use of facilities are recorded at fair value at the date of donation. The value of the donated public service announcements are estimated by the media company by using published advertising rates for each of the stations at the time the announcements were placed. In the past years, this data was not available and the media company estimated the value by using ad equivalency factors.

Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program service or supporting activity. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll expense and facility expense which are allocated on the basis of estimates of time and effort. Joint costs are allocated based on the word count for different functions in the direct mailings. All other expenses are directly allocated to the program or supporting activity.

Income Tax Status

The Association is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Association qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a public charity under Section 509(a)(1). Income from certain activities not directly related to the Association’s tax-exempt purpose is subject to taxation as unrelated business income.
NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could differ from those estimates.

Date of Management’s Review

Management has evaluated subsequent events through June 19, 2020, the date which the financial statements were available to be issued.

Adoption of New Accounting Pronouncement

United Spinal Association, Inc. adopted the Financial Accounting Standards Board’s Accounting Standards Update No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, as of and for the year ended June 30, 2019. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The changes required by the update have been applied retrospectively to all periods presented. A key change required by the update are the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

NOTE 2 – PROMISES TO GIVE

Unconditional promises to give at June 30, 2019 are as follows:

| Recievable in less than one year | $ 578,188 |
| Recievable in one to five years   | 2,139,510  |
| Recievable in more than five years| 3,561,251  |
| Less discount to net present value| (1,814,348) |

Unconditional promises to give, net $ 4,464,601

Unconditional promises to give receivable in more than one year are discounted at an effective rate of 5.37%

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

The Association maintains its cash balances in one financial institution in New York, New York. The balances are insured by the Federal Deposit Insurance Corporation up to $250,000. At June 30, 2019, the Association’s uninsured cash balances total approximately $23,000.
NOTE 4 – INVESTMENTS

Investments at June 30, 2019 are comprised of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$85,456</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>251,197</td>
</tr>
<tr>
<td>Corporate stocks</td>
<td>920,993</td>
</tr>
<tr>
<td>Exchange traded products</td>
<td>49,024</td>
</tr>
<tr>
<td>Bond funds</td>
<td>184,943</td>
</tr>
<tr>
<td>Investments</td>
<td>$1,491,613</td>
</tr>
</tbody>
</table>

NOTE 5 – EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property and equipment June 30, 2019 consist of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and fixtures</td>
<td>$71,809</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>90,947</td>
</tr>
<tr>
<td>Transportation equipment</td>
<td>92,427</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>156,115</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>348,401</td>
</tr>
<tr>
<td>Equipment and leasehold improvements, net</td>
<td>$62,897</td>
</tr>
</tbody>
</table>

NOTE 6 – INTANGIBLE ASSETS

Intangible assets June 30, 2019 consist of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Database</td>
<td>$350,000</td>
</tr>
<tr>
<td>Logo and trademark</td>
<td>40,000</td>
</tr>
<tr>
<td>Goodwill</td>
<td>40,000</td>
</tr>
<tr>
<td>Less accumulated amortization</td>
<td>225,333</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>$204,667</td>
</tr>
</tbody>
</table>

NOTE 7 – EMPLOYEE BENEFIT PLANS

The Association sponsors a profit sharing plan whereby substantially all full time employees are eligible to participate in the plan. Employee contributions are subject to certain limits based on federal tax laws. The Association, in its sole discretion, determines the amount of the employer contribution year to year. Employer contributions for 2019 were $100,000.
NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2019, net assets with donor restrictions are restricted for the following purposes or periods:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Willing to Walk Initiative</td>
<td>$ 25,296</td>
</tr>
<tr>
<td>Employment program</td>
<td>8,000</td>
</tr>
<tr>
<td>Education Booklets Reprint</td>
<td>120</td>
</tr>
<tr>
<td>Future periods</td>
<td>4,283,736</td>
</tr>
<tr>
<td>Investment in perpetuity</td>
<td>327,244</td>
</tr>
<tr>
<td><strong>Net assets with donor restrictions</strong></td>
<td><strong>$ 4,644,396</strong></td>
</tr>
</tbody>
</table>

The Association has not yet invested the donor restricted contribution to be invested in perpetuity is in the process of establishing an endowment policy and expects to have one in place in fiscal year 2021.

NOTE 9 – LEASES

The Association leases office space in New York and Washington D.C. under operating leases that expire in 2025 and 2032. Rent expense associated with the leases for the year ended June 30, 2019 totaled $165,873.

Future minimum payments under the lease agreements for the years ending June 30 are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 170,522</td>
</tr>
<tr>
<td>2021</td>
<td>163,588</td>
</tr>
<tr>
<td>2022</td>
<td>149,289</td>
</tr>
<tr>
<td>2023</td>
<td>163,644</td>
</tr>
<tr>
<td>Thereafter</td>
<td>819,054</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 1,466,097</strong></td>
</tr>
</tbody>
</table>

The Association has another lease in New York that expires in September 2032 that requires annual payments of $1. The Association recorded a 30 year unconditional promise to give at the beginning of this lease. The amortization of this unconditional promise to give is recorded as donated facilities in the current year. In addition, the Association receives donated space in Pennsylvania without a lease agreement. The total amount recorded as donated facilities in the current year was $249,884.
NOTE 10 – JOINT COSTS

During the fiscal year ended June 30, 2019, the Association conducted direct mail campaigns that included requests for contributions, as well as program and management and general components. The portion of cost allocated to program activities consists of the component of mailings that contain information about the Association and the types of actions an individual may take with regard to issues. Fundraising component is associated with asking for contributions. The joint costs were allocated as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program</td>
<td>$673,670</td>
</tr>
<tr>
<td>Management and general</td>
<td>47,653</td>
</tr>
<tr>
<td>Fundraising</td>
<td>634,503</td>
</tr>
<tr>
<td><strong>Total joint costs included in direct mail campaign expense</strong></td>
<td><strong>$1,355,826</strong></td>
</tr>
</tbody>
</table>

NOTE 11 – FAIR VALUE MEASUREMENTS

Fair value of assets measured on a recurring basis are as follows:

<table>
<thead>
<tr>
<th>Asset</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>Cash and equivalents</td>
<td>$85,456</td>
<td>$85,456</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>251,197</td>
<td>251,197</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate stocks</td>
<td>920,993</td>
<td>920,993</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Exchange traded products</td>
<td>49,024</td>
<td>49,024</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bonds</td>
<td>184,943</td>
<td>184,943</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,491,613</strong></td>
<td><strong>$1,491,613</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

Level 1 fair value measurements are determined by reference to quoted prices for identical assets in active markets that the Foundation has the ability to access. When quoted market prices for identical assets are not available, Level 2 fair value measurements are determined by reference to quoted prices for similar assets in active markets.

NOTE 12 – SUBSEQUENT EVENTS

The Association’s operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption and effect on the Association is uncertain; however, it may result in a material adverse impact on the Association’s financial position, activities, and cash flows. Possible effects may include, but are not limited to, disruption to the Association’s revenue, unavailability of programs, and a decline in value assets held by the Association. In fiscal year 2020, the Association liquidated the majority of its investments to reduce the market risk.
NOTE 13 – LIQUIDITY AND AVAILABILITY

The following represents the Association’s financial assets as of the date of the statement of financial position, reduced by amounts not available for general expenditures within one year because of contractual or donor-imposed restrictions. General expenditures are defined as all budgeted programmatic and operational expenses for the year ending June 30, 2020.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$157,406</td>
</tr>
<tr>
<td>Unconditional promises to give, net</td>
<td>$4,464,601</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>$560,467</td>
</tr>
<tr>
<td>Investments</td>
<td>$1,491,613</td>
</tr>
<tr>
<td><strong>Financial assets at year end</strong></td>
<td><strong>$6,674,087</strong></td>
</tr>
</tbody>
</table>

Less those unavailable for general expenditures within one year, due to:

- Contractual or donor-imposed restrictions:
  - Restricted by donor with purpose restrictions and for investment: $(360,660)
  - Restricted by donor with time restrictions: $(3,886,413)

Financial assets available to meet cash needs for general expenditures within one year: $2,427,014

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

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

Certain misstatements resulting in the misstatement of net assets were discovered during the current year. Accordingly, an adjustment of $4,436,630 was made during the year ended June 30, 2019 to increase beginning net assets with donor restrictions and unconditional promises to give. In addition, another adjustment of $160,000 was made to increase mineral rights and beginning net assets without donor restrictions.