

FINANCIAL STATEMENTS

For the Years Ended
June 30, 2016 and 2015

Prepared for:

UNITED WAY OF BENTON & LINCOLN COUNTIES

ANDERSON GROUP

CERTIFIED PUBLIC ACCOUNTANTS, LLC

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United Way of Benton & Lincoln Counties
Financial Statements Table of Contents
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INDEPENDENT AUDITOR'S REPORT

Partners
Kristen P. Gose, CPA
Alyce S. J. Chapman, CPA

To the Board of Directors
United Way of Benton & Lincoln Counties

We have audited the accompanying statement of financial position of United Way of Benton & Lincoln Counties (a non-profit organization) as of June 30, 2016 and 2015, 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Benton & Lincoln Counties as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of revenue and expenses by county on pages 14 and 15 are 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.

Anderson Group CPAs, LLC

Corvallis, Oregon
August 17, 2016

Member of American Institute of Certified Public Accountants

United Way of Benton & Lincoln Counties
Statement of Financial Position
As of June 30,

	2016	2015
ASSETS		
Cash	\$ 248,931	\$ 243,049
Pledges receivable	249,623	227,274
Property, equipment and software (net)	6,248	8,656
TOTAL ASSETS	\$ 504,802	\$ 478,979
LIABILITIES		
Payroll liabilities	\$ 19,601	\$ 11,719
Grants payable	141,940	125,856
Designations payable	179,852	162,632
TOTAL LIABILITIES	341,393	300,207
NET ASSETS		
Unrestricted	100,566	115,929
Unrestricted - Board designated	62,843	62,843
TOTAL UNRESTRICTED NET ASSETS	163,409	178,772
TOTAL LIABILITIES AND NET ASSETS	\$ 504,802	\$ 478,979

See accompanying notes.

United Way of Benton & Lincoln Counties
Statement of Activities
For the Years Ended June 30,

	2016	2015
SUPPORT AND REVENUE		
Gross campaign results	\$ 487,705	\$ 531,525
Less: Allowance for uncollectible pledges	(7,605)	(10,809)
Less: Donor designations	(121,082)	(110,613)
In Kind Contributions	49,513	52,346
Administrative services revenue	8,466	11,343
Special events	1,612	2,100
Interest income	1,537	272
Miscellaneous income	3,000	550
	423,146	476,714
EXPENSES		
Program Expenses:		
Allocations and other programs	373,999	430,003
Support Services:		
Management and general	20,248	32,137
Fundraising	44,262	76,770
	438,509	538,910
Decrease in Unrestricted Net Assets	(15,363)	(62,196)
NET ASSETS - BEGINNING OF YEAR	178,772	240,968
NET ASSETS - END OF YEAR	\$ 163,409	\$ 178,772

See accompanying notes.

United Way of Benton & Lincoln Counties
Statement of Functional Expenses
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)

	2016			2015	
	Support Services				
	Allocations and Other Programs	Management and General	Fundraising	Total	Total
Allocations to agencies					
Gross allocations awarded	\$ 209,664	\$ -	\$ -	\$ 209,664	\$ 309,285
Less: Donor designations	(121,082)	-	-	(121,082)	(110,613)
Net Allocations to agencies	88,582	-	-	88,582	198,672
Payroll and payroll related					
Salaries	141,116	5,701	20,502	167,319	162,071
Payroll taxes	13,627	584	2,150	16,361	14,500
Employee benefits	21,549	903	3,222	25,674	28,141
Total Payroll and payroll related	176,292	7,188	25,874	209,354	204,712
Travel and meals	7,395	164	657	8,216	9,596
Rent and occupancy	44,725	994	3,976	49,695	50,941
Communications	9,091	222	809	10,122	8,275
Service charges	549	790	1,368	2,707	2,372
Insurance	1,932	1,119	230	3,281	2,835
Professional fees	9,555	7,712	849	18,116	17,985
Dues and subscriptions	1,428	1,121	127	2,676	1,333
Community involvement	1,217	27	108	1,352	340
Supplies	2,626	43	2,215	4,884	9,788
Postage	1,149	82	137	1,368	2,506
Printing	4,694	94	2,207	6,995	4,620
State charitable fund drive fee	1,153	-	4,613	5,766	4,791
Volunteer expense	2,241	48	121	2,410	1,234
Advertising	1,947	-	102	2,049	1,554
Day of Caring and event expense	8,577	-	-	8,577	6,254
United Way of America					
annual membership fee	4,678	407	-	5,085	4,438
Miscellaneous	282	106	346	734	877
Depreciation	5,886	131	523	6,540	5,787
TOTAL FUNCTIONAL EXPENSES	\$ 373,999	\$ 20,248	\$ 44,262	\$ 438,509	\$ 538,910

See accompanying notes.

United Way of Benton & Lincoln Counties
Statement of Cash Flows
For the Years Ended June 30,

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Decrease in Net Assets	\$ (15,363)	\$ (62,196)
Adjustments to reconcile decrease in net assets to net cash provided (used) by operating activities:		
Depreciation	6,540	5,787
In kind donation of capitalized software	(760)	-
(Increase) Decrease in Pledges receivable	(22,349)	14,289
Increase in Payroll liabilities	7,882	2,322
Increase (Decrease) in Grants payable	16,084	(4,289)
Increase in Designations payable	17,220	50,669
Net Cash Provided by Operating Activities	9,254	6,582
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,372)	-
Net Cash Used by Investing Activities	(3,372)	-
Net Increase in Cash	5,882	6,582
Cash at Beginning of Year	243,049	236,467
CASH AT END OF YEAR	\$ 248,931	\$ 243,049

See accompanying notes.

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 1 – NATURE OF ACTIVITIES

United Way of Benton & Lincoln Counties – an independent, locally managed not-for-profit organization – brings people and communities together to advance the common good by creating a better life for us all. United Way has been redesigning systems, coordinating multi-sector partnerships, educating policymakers, investing in targeted programs, and engaging United Way’s volunteers in significant ways in Benton County since 1954 and in Lincoln County since 1955.

United Way’s mission is to “increase the organized capacity of people in Benton and Lincoln counties to care for one another.” Achieving this means we span many altitudes, from the ground-level work of mobilizing volunteers and funding basic needs programs, to the high-level work of forging system-wide change and creating effective strategic partnerships. We deliver on our mission in the following ways:

- Providing funding support for programs meeting basic needs today
- Working with community stakeholders to address and Break the Cycle of Childhood Poverty
- Supporting affordable, quality childcare so families can work
- Promoting educational supports for youth, so they can stay on track in school
- Ensuring access to life and job skills training for youth and young adults so they can succeed in life
- Promoting financial literacy so more people can make smart choices about their opportunities and challenges
- Promoting community-wide volunteerism

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 in accordance with accounting principles generally accepted in the United States of America.

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions. All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction.

Contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified into unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions. There were no temporarily or permanently restricted net assets as of June 30, 2016 and 2015.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principals requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax Status

The corporation is qualified as an organization exempt from federal and state income tax under Internal Revenue Code Section 501(c)(3). Information returns are filed annually with the federal and state governments under this exempt status.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, Equipment and Software

Acquisitions of land, building and equipment in excess of \$500 are capitalized. Buildings and improvements are depreciated over 10 to 25 years, while equipment and software are depreciated over an average of 5 years. Depreciation is computed using the straight-line method based on the various classes of assets.

Donations of land, building and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Public Support and Revenue

Annual campaign contributions are generally available for unrestricted use in the related campaign year unless specifically designated by the donor. The annual calendar year campaigns begin in the fall of the prior year. Pledges received for the 2015 and 2014 calendar year campaigns were recorded as revenue during the years ended June 30, 2016 and 2015, respectively. Pledges are generally received during the pledge year. As of June 30, pledges that have not been received for the previous calendar year are written off as uncollectible.

The Organization also acts as an agent for collection and distributions of other funds, which are accounted for as agency funds, thus not reported on the accompanying Statement of Financial Activities.

Contributions are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

The Organization uses the allowance method to estimate uncollectible pledges. The allowance reduces pledges receivable, recorded in the statement of financial position, to estimated net collectible amounts. The allowance is based on prior years' experience and management's analysis of specific promises made.

For the years ended June 30, 2016 and 2015, management estimated the allowance at 7% for Benton County pledges and 10% for Lincoln County pledges, amounting to \$13,744 and \$14,685 as of June 30, 2016 and 2015, respectively.

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Services

A number of volunteers have made significant contributions of time to United Way's programs and fund-raising campaign. The value of this contributed time does not meet the criteria for recognition as contributed service revenue/expense and, accordingly, is not reflected in the accompanying financial statements.

Functional Allocation of Expenses

The costs of providing program and supportive services have been summarized on a functional basis in the statements of activities and changes in net assets and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supported services.

Comparative Data

The amounts shown for the year ended June 30, 2015 in the accompanying statement of functional expenses are included to provide a basis for comparison with 2016. Accordingly, the 2015 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Concentrations

Credit risk: The Organization places its cash and temporary investments with various financial institutions. As of June 30, 2016 and 2015 none of the bank balances exceeded the federally insured limit.

Geographic location: The Organization receives a majority of its donations from individuals and organizations within the same geographic region of Benton and Lincoln counties.

Pledges: There are four local employers and donors who each account for over 5% of the Pledges receivable as of June 30, 2016. Approximately 63% of the Pledges receivable are from individuals employed by these three local employers or the employers themselves.

Subsequent Events

Subsequent events are events or transactions that occur after the balance sheet date but before financial statements are issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing the financial statements. The Organization's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the balance sheet but arose after the balance sheet date and before financial statements are available to be issued. The Organization has evaluated subsequent events through August 17, 2016, which is the date the financial statements are issued.

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 3 – PLEDGES RECEIVABLE

Pledges receivable consist of public pledges of contributions to the Organization. These pledges consist of payroll deductions from employees of various businesses and direct contributions from businesses and individuals. An allowance for uncollectible pledges is based on historical information. Pledges receivable consisted of the following as of June 30,:

	<u>2016</u>	<u>2015</u>
Pledges receivable	\$ 263,367	\$ 241,959
Allowance for uncollectible pledges	<u>(13,744)</u>	<u>(14,685)</u>
Net Pledges Receivable	<u>\$ 249,623</u>	<u>\$ 227,274</u>

To the extent that corporate and individual pledges receivable have been designated by the donor for a specific agency, a corresponding liability for designations payable has been recorded. At June 30, 2016 and 2015, these designations, net of allowance for uncollectible pledges totaled \$179,852 and \$162,632, respectively.

NOTE 4 – PROPERTY, EQUIPMENT AND SOFTWARE

Property, equipment and software consisted of the following at June 30,:

	<u>2016</u>	<u>2015</u>
Furniture and fixtures	\$ 8,572	\$ 8,572
Office equipment	5,069	5,069
Computer hardware and software	<u>24,584</u>	<u>20,451</u>
	38,225	34,902
Accumulated Depreciation	<u>(31,977)</u>	<u>(25,436)</u>
Net Property, Equipment and Software	<u>\$ 6,248</u>	<u>\$ 8,656</u>

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 5 – GRANTS PAYABLE

The Organization conducts an open, competitive process to distribute undesignated funds among community partner agencies based on pledge/contribution results from the annual campaigns, which end on June 30th of each year. Applicant agencies must meet minimum funding criteria to be accepted into the granting cycle. Acceptance into the granting cycle does not guarantee funding. Citizen volunteers, representing the interest of hundreds of donors, review all agency requests and make funding recommendations to the Organization’s Board, who reviews and approves the recommendations. During the years ended June 30, 2016 and 2015, allocations were committed in the amount of \$141,940 and \$125,856 to be paid out during the following fiscal years ended June 30, 2017 and 2016, respectively.

NOTE 6 – OPERATING LEASES

Office Space – Benton County

The Organization’s use of office space in Benton County is donated by another non-profit organization. The value of the monthly donated rent is estimated at \$3,500 per month. The lease expires June 30, 2017 and is renewable on an annual basis with both parties’ agreement.

Office Space – Lincoln County

The Organization’s use of office space in Lincoln County is donated by another non-profit organization. The value of the monthly donated rent is estimated at \$250 per month. The lease is a month-to-month lease.

Copier

In July 2014, the Organization entered into a non-cancelable operating lease for a copier, folder/insertor and postage machine. The lease requires a monthly payment of \$496 for 60 months, ending August 2019.

Future minimum lease payments for each of the next five years and in total are as follows:

Year Ending June 30,

2017	\$ 5,952
2018	5,952
2019	<u>5,952</u>
Total	<u>\$ 17,856</u>

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 7 – BOARD DESIGNATED NET ASSETS

The Organization's Board of Directors has chosen to place the following limitations on unrestricted net assets as of June 30,:

	<u>2016</u>	<u>2015</u>
Operating Reserve – Benton County	\$ 47,338	\$ 47,338
Operating Reserve – Lincoln County	<u>15,505</u>	<u>15,505</u>
Total Board Designated Net Assets	<u>\$ 62,843</u>	<u>\$ 62,843</u>

NOTE 8 – RETIREMENT PLAN

The Organization contributes 4% of employees' salaries to a tax shelter annuity. Contributions for the years ended June 30, 2016 and 2015 were \$4,673 and \$3,556, respectively.

NOTE 9 – IN KIND CONTRIBUTIONS AND RELATED EXPENSES

In Kind contributions were received for the following expenses during the year ended June 30, :

	<u>2016</u>	<u>2015</u>
Rent and occupancy	\$ 45,492	\$ 45,000
Postage, Printing and Supplies	2,875	4,606
Software	761	-
Day of caring and event expense	<u>385</u>	<u>2,740</u>
Total	<u>\$ 49,513</u>	<u>\$ 52,346</u>

United Way of Benton & Lincoln Counties
Notes to Financial Statements
For the Years Ended June 30, 2016 and 2015

NOTE 10 – FAIR VALUE OF ASSETS AND LIABILITIES

Generally accepted accounting principles (GAAP) requires disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, pledges receivable and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

The Fair Value Measurements Topic of the FASB Accounting Standards Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Institute has the ability to access. Valuation adjustments and block discounts are not applied to level one instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these does not entail a significant degree of judgment. All of the Institute's cash equivalents are considered Level 1.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

At June 30, 2016 and 2015, the Organization had no liabilities that are required to be measured in accordance with FASB ASC 820-10.

United Way of Benton & Lincoln Counties
Supplemental Schedule
Statement of Revenue and Expenses by County
For the Year Ended June 30, 2016

	Benton County	Lincoln County	Total
REVENUE			
Gross campaign results	\$ 424,263	\$ 63,442	\$ 487,705
Less: Allowance for uncollectible pledges	(4,130)	(3,475)	(7,605)
Less: Donor designations	(120,285)	(797)	(121,082)
In Kind Contributions	46,513	3,000	49,513
Administrative services revenue	8,394	72	8,466
Special events	1,612	-	1,612
Interest	1,255	282	1,537
Miscellaneous income	-	3,000	3,000
TOTAL REVENUE	357,622	65,524	423,146
EXPENSES			
Gross funds awarded	178,062	31,602	209,664
Less: Donor designations	(120,285)	(797)	(121,082)
Net Funds Awarded	57,777	30,805	88,582
Salaries	118,092	49,227	167,319
Payroll taxes	11,333	5,028	16,361
Employee benefits	18,768	6,906	25,674
Travel	6,379	1,837	8,216
Rent and occupancy	46,695	3,000	49,695
Communications	9,032	1,090	10,122
Service charges	2,043	664	2,707
Insurance	2,906	375	3,281
Professional fees	15,616	2,500	18,116
Dues and subscriptions	2,111	565	2,676
Community involvement	857	495	1,352
Supplies	4,755	129	4,884
Postage	1,301	67	1,368
Printing	5,913	1,082	6,995
State charitable fund drive fee	5,063	703	5,766
Volunteer expense	2,313	97	2,410
Advertising	1,746	303	2,049
Day of Caring and event expense	6,024	2,553	8,577
United Way of America annual membership fee	4,394	691	5,085
Miscellaneous	720	14	734
Depreciation	6,540	-	6,540
TOTAL EXPENSES	330,378	108,131	438,509
NET REVENUE OVER (UNDER) EXPENSES	\$ 27,244	\$ (42,607)	\$ (15,363)

United Way of Benton & Lincoln Counties
Supplemental Schedule
Statement of Revenue and Expenses by County
For the Year Ended June 30, 2015

	Benton County	Lincoln County	Total
REVENUE			
Gross campaign results	\$ 460,826	\$ 70,699	\$ 531,525
Less: Allowance for uncollectible pledges	(10,809)	-	(10,809)
Less: Donor designations	(109,383)	(1,230)	(110,613)
In Kind Donations	48,200	4,146	52,346
Administrative services revenue	11,343	-	11,343
Special events	2,100	-	2,100
Interest	193	79	272
Miscellaneous income	-	550	550
TOTAL REVENUE	402,470	74,244	476,714
EXPENSES			
Gross funds awarded	247,126	62,159	309,285
Less: Donor designations	(109,383)	(1,230)	(110,613)
Net Funds Awarded	137,743	60,929	198,672
Salaries	119,974	42,097	162,071
Payroll taxes	10,357	4,143	14,500
Employee benefits	21,291	6,850	28,141
Travel	5,406	4,190	9,596
Rent and occupancy	47,941	3,000	50,941
Communications	6,792	1,483	8,275
Service charges	1,700	672	2,372
Insurance	2,437	398	2,835
Professional fees	15,584	2,401	17,985
Dues and subscriptions	1,022	311	1,333
Community involvement	340	-	340
Supplies	9,276	512	9,788
Postage	2,362	144	2,506
Printing	4,293	327	4,620
State charitable fund drive fee	4,149	642	4,791
Volunteer expense	1,102	132	1,234
Advertising	1,320	234	1,554
Day of Caring and event expense	6,254	-	6,254
United Way of America annual membership fee	3,836	602	4,438
Miscellaneous	877	-	877
Depreciation	5,787	-	5,787
TOTAL EXPENSES	409,843	129,067	538,910
NET EXPENSES OVER REVENUE	\$ (7,373)	\$ (54,823)	\$ (62,196)