

UNITED WAY OF GRAYSON COUNTY, INC.

**Financial Statements and
Independent Auditor's Report**

Years Ended June 30, 2015 and 2014

United Way of Grayson County, Inc.
Financial Statements and Independent Auditor's Report
Years Ended June 30, 2015 and 2014

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Independent Auditor's Report

Board of Directors
United Way of Grayson County, Inc.

We have audited the accompanying financial statements of the United Way of Grayson County, Inc. (Agency), which comprise the statements of financial position as of June 30, 2015 and 2014, 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 audits 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 the United Way of Grayson County, Inc., as of June 30, 2015 and 2014 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Allocations to Programs on pages 14 - 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Adami, Lindsey & Company, L.L.P.

September 8, 2015
Sherman, Texas

United Way of Grayson County, Inc.
Statements of Financial Position
June 30, 2015 and 2014

	2015	2014
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 619,885	\$ 284,113
Investments:		
Time Deposits	107,446	107,017
Taxable Bonds	-	173,995
Mutual Funds	99,263	99,273
Pledges Receivable:		
2012 Campaign	-	5,540
2013 Campaign	20	723,846
2014 Campaign	743,324	1,558
Allowance for Uncollectible Pledges	(59,467)	(54,224)
Prepaid Expenses	33,554	35,165
Total Current Assets	1,544,025	1,376,283
Capital Assets		
Buildings and Improvements	524,841	524,841
Office Furniture, Equipment and Software	60,475	57,613
Accumulated Depreciation	(155,255)	(138,241)
Net Depreciable Capital Assets	430,061	444,213
Land	2,937	2,937
Net Capital Assets	432,998	447,150
Total Assets	\$ 1,977,023	\$ 1,823,433
Liabilities and Net Assets		
Accounts Payable and Accrued Expenses	\$ 6,406	\$ 15,805
Donor Designations Payable	9,009	16,746
Total Current Liabilities	15,415	32,551
Net Assets:		
Unrestricted:		
Undesignated	-	-
Board-Designated for Emergencies and Shortages	1,528,610	1,343,732
Investment in Property and Equipment	432,998	447,150
Temporarily Restricted	-	-
Permanently Restricted	-	-
Total Net Assets	1,961,608	1,790,882
Total Liabilities and Net Assets	\$ 1,977,023	\$ 1,823,433

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

United Way of Grayson County, Inc.
Statements of Activities
Years Ended June 30, 2015 and 2014

	2015	2014
UNRESTRICTED NET ASSETS		
Revenues and Other Support		
Contributions - Campaign	\$ 1,444,740	\$ 1,219,348
Other Contributions	57,851	-
Less: Uncollectible Pledges	(57,773)	(51,536)
Net Contributions Revenue	1,444,818	1,167,812
Interest and Investment Income	1,451	11,230
Miscellaneous	349	3,976
Total Revenues and Other Support	1,446,618	1,183,018
Allocations and Expenses		
Allocations to Programs	970,500	998,625
Payments to National and State Affiliates	16,842	17,702
Functional Expenses:		
Campaign	94,487	91,549
Community Building	74,497	55,565
Community Service	35,138	28,980
Management and General	84,428	121,661
Total Allocations and Expenses	1,275,892	1,314,082
Change in Unrestricted Net Assets	170,726	(131,064)
Unrestricted Net Assets at Beginning of Year	1,790,882	1,921,946
Unrestricted Net Assets at End of Year	\$ 1,961,608	\$ 1,790,882

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

United Way of Grayson County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2015

	<u>Campaign</u>	<u>Community Building</u>	<u>Community Service</u>	<u>Management and General</u>	<u>Total</u>
Salaries and Related Expenses:					
Salaries and Contract Services	\$ 65,363	\$ 36,721	\$ 5,906	\$ 68,548	\$ 176,538
Payroll Taxes	4,962	2,787	448	5,203	13,400
Workers' Compensation Insurance	295	166	27	310	798
Total Salaries and Related Expenses	<u>70,620</u>	<u>39,674</u>	<u>6,381</u>	<u>74,061</u>	<u>190,736</u>
Professional Fees	1,709	2,493	2,059	742	7,003
Office Supplies and Expenses	1,019	1,487	1,228	443	4,177
Telephone	891	1,300	1,073	387	3,651
Postage and Shipping	73	106	88	32	299
Occupancy	1,580	2,305	1,904	686	6,475
Rental and Repair of Equipment	3,262	4,759	3,930	1,417	13,368
Marketing Campaign	6,977	10,179	8,406	3,031	28,593
Local Transportation	684	999	825	297	2,805
Professional and Volunteer Development	1,014	1,480	1,222	441	4,157
Campaign Dinners and Local Meetings	498	728	600	216	2,042
Membership Dues	635	927	766	276	2,604
Bonds and Insurance	<u>1,373</u>	<u>2,003</u>	<u>1,654</u>	<u>596</u>	<u>5,626</u>
Total Expenses before Depreciation	90,335	68,440	30,136	82,625	271,536
Depreciation Expense	<u>4,152</u>	<u>6,057</u>	<u>5,002</u>	<u>1,803</u>	<u>17,014</u>
Total Expenses	<u>\$ 94,487</u>	<u>\$ 74,497</u>	<u>\$ 35,138</u>	<u>\$ 84,428</u>	<u>\$ 288,550</u>

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

United Way of Grayson County, Inc.
Statement of Functional Expenses
Year Ended June 30, 2014

	Campaign	Community Building	Community Service	Management and General	Total
Salaries and Related Expenses:					
Salaries and Contract Services	\$ 60,156	\$ 19,085	\$ 876	\$ 98,238	\$ 178,355
Payroll Taxes	7,893	2,504	115	12,889	23,401
Workers' Compensation Insurance	272	86	4	443	805
Total Salaries and Related Expenses	<u>68,321</u>	<u>21,675</u>	<u>995</u>	<u>111,570</u>	<u>202,561</u>
Professional Fees	1,394	2,035	1,680	606	5,715
Office Supplies and Expenses	643	938	774	279	2,634
Telephone	800	1,168	964	348	3,280
Postage and Shipping	173	253	209	75	710
Occupancy	1,359	1,983	1,638	591	5,571
Rental and Repair of Equipment	4,709	6,870	5,673	2,045	19,297
Marketing Campaign	6,333	9,240	7,630	2,751	25,954
Local Transportation	808	1,179	973	351	3,311
Professional and Volunteer Development	511	745	615	222	2,093
Campaign Dinners and Local Meetings	393	574	474	171	1,612
Membership Dues	450	657	543	196	1,846
Bonds and Insurance	1,474	2,150	1,776	640	6,040
Miscellaneous	20	29	24	9	82
Total Expenses before Depreciation	<u>87,388</u>	<u>49,496</u>	<u>23,968</u>	<u>119,854</u>	<u>280,706</u>
Depreciation Expense	<u>4,161</u>	<u>6,069</u>	<u>5,012</u>	<u>1,807</u>	<u>17,049</u>
Total Expenses	<u><u>\$ 91,549</u></u>	<u><u>\$ 55,565</u></u>	<u><u>\$ 28,980</u></u>	<u><u>\$ 121,661</u></u>	<u><u>\$ 297,755</u></u>

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

United Way of Grayson County, Inc.
Statements of Cash Flows
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 170,726	\$ (131,064)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	17,014	17,049
Unrealized Change in Market Value of Investments	(5)	(6,682)
Investment Income Reinvested	(429)	(2,874)
(Increase) Decrease in:		
Pledges Receivable (Net)	(7,157)	65,842
Prepaid Expenses	1,611	(35,165)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	(9,399)	9,423
Donor Designations Payable	(7,737)	(1,943)
Net Cash Flows from Operating Activities	<u>164,624</u>	<u>(85,414)</u>
Cash Flows from Investing Activities		
Purchase of Property and Equipment	(2,862)	(2,757)
Proceeds from Sale or Maturity of Investments	249,010	249,273
Purchase or Renewal of Investments	<u>(75,000)</u>	<u>(258,073)</u>
Net Cash Flows from Investing Activities	<u>171,148</u>	<u>(11,557)</u>
Cash Flows from Financing Activities	<u>-</u>	<u>-</u>
Net Decrease in Cash and Cash Equivalents	335,772	(96,971)
Cash and Cash Equivalents at Beginning of Year	<u>284,113</u>	<u>381,084</u>
Cash and Cash Equivalents at End of Year	<u>\$ 619,885</u>	<u>284,113</u>

Disclosure of Accounting Policy

For purposes of the statement of cash flows, the Agency considers all short-term investments with a maturity of three months or less when purchased to be cash equivalents.

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

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the United Way of Grayson County, Inc. (Agency) have been prepared in accordance with generally accepted accounting principles. The following are a summary of the more significant accounting policies utilized by the Agency.

Nature of Activities

The Agency conducts annual campaigns to raise support for allocation to various programs and agencies that address critical needs affecting citizens in Grayson County, Texas. Community surveys are conducted to identify the major issues affecting the local community. Organizations are invited to submit proposals for programs that will be utilized to address these major issues. The Board of Directors of the Agency approves funding for the proposals which are believed to provide the greatest benefit to the affected citizens.

Financial Statement Presentation

The Agency prepares its financial statements in accordance with FASB Accounting Standards Codification 958, *Not-for-Profit Organizations* (FASB ASC 958). Under these standards, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Agency is required to present a statement of cash flows.

The Agency recognizes contribution revenue in accordance with FASB ASC 958, which requires that contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under these standards, contributions that are designated for specific purposes are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the use restrictions.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Promises to Give

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

All pledges receivable are due within one year. The Agency uses the allowance method to determine uncollectible unconditional pledges receivable. The allowance is based on prior years' experience and management's analysis of specific pledges made.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

The Agency capitalizes purchased equipment and other fixed assets with individual costs of \$1,000 or greater. Equipment and other fixed assets are recorded at cost or at estimated fair market value at the date of the gift if donated. Such donations are reported as unrestricted support unless the donor has restricted the asset to a specific purpose. Assets donated with specific restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Depreciation is calculated on the straight-line basis over the estimated useful lives of the assets, which range from three to seven years for office furniture, equipment and software to 40 years for buildings and improvements. Depreciation expense totaled \$17,014 and \$17,049 for the years ended June 30, 2015 and 2014, respectively. All of this depreciation was on assets purchased by the Agency and none was on assets donated to the Agency.

Compensated Absences

Full-time employees of the Agency accumulate vacation leave at the following rates:

Less than three years of service	6.67 hours per month
More than three but less than five years of service	10.00 hours per month
Over five years of service	12.00 hours per month

Vacation leave accrues from the date of employment, but an employee may not take paid vacation leave during the first three months of employment. Accrued vacation leave, up to five (5) days, may be carried forward by employees at December 31 of each year, but must be used by March 31 of the following year. Upon termination, payment for accrued vacation will be awarded only if the employee gives notice of termination in an amount of time equal to annual vacation. In addition to vacation leave, full-time employees are allowed paid sick leave that accrues at the rate of 5/6 days per month with accumulation of no more than thirty days. Employees are not entitled to be paid for accumulated sick leave.

Functional Allocation of Expenses

The costs of providing the Agency's various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The Agency uses the following functional classification of expenses:

Campaign – Activities directly related to fundraising, including training volunteers, presentations to employee groups, processing of pledges and campaign marketing activities.

Community Building – Relationship-building activities, such as service on community boards and committees, participation in civic groups, work with allocations, communications with agencies and research on needs.

Community Service – Information and referral services to provide assistance in response to inquiries for general assistance and participating in community events not directly related to the United Way of Grayson County, Inc.

Management and General – Administrative activities includes financial tasks, personnel supervision, and Board-related activities.

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Agency is a Texas non-profit corporation and has obtained exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Agency has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Unrelated business income, of which the Agency had none during the years ended June 30, 2015 and 2014, would be subject to federal income taxes. Consequently, the accompanying financial statements do not reflect any provision for income taxes. The Agency believes it has appropriate support for any tax positions taken on its tax returns, and as such, does not have any uncertain tax positions that are recognized in these financial statements. The Return of Organization Exempt from Income Tax (Form 990) for 2011, 2012 and 2013 filed by the Agency are subject to examination by the IRS, generally for three years after they are filed.

NOTE B - DEPOSITS AND INVESTMENTS

Deposits

The Agency maintains bank accounts (demand and time deposit accounts) at several local financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of June 30, 2015 and 2014, no deposits at local financial institutions exceeded the federally insured limit.

Investments

Investments are stated at fair value in accordance with generally accepted accounting principles, which requires the presentation of investments in most equity securities and all debt securities at fair market value rather than at cost or amortized cost.

Investments as of June 30, 2015 and 2014 consist of certificates of deposits at local financial institutions, and taxable bonds and mutual funds purchased through national brokerage firms. All of the Agency's investments are unrestricted.

The following schedule summarizes the Agency's investments at June 30, 2015 and 2014:

	June 30, 2015			June 30, 2014		
	Cost	Market Value	Carrying Value	Cost	Market Value	Carrying Value
Certificates of Deposit	\$ 107,446	\$ 107,446	\$ 107,446	\$ 107,017	\$ 107,017	\$ 107,017
Taxable Bonds	-	-	-	174,000	173,995	173,995
Mutual Funds	99,263	99,263	99,263	99,273	99,273	99,273
Total	<u>\$ 206,709</u>	<u>\$ 206,709</u>	<u>\$ 206,709</u>	<u>\$ 380,290</u>	<u>\$ 380,285</u>	<u>\$ 380,285</u>

Earnings from investments totaled \$763 for the year ended June 30, 2015 and includes interest and dividends received of \$758 and unrealized gains on investments of \$5. Investment earnings are presented with interest and investment income in these financial statements.

Earnings from investments totaled \$10,386 for the year ended June 30, 2014 and includes interest and dividends received of \$3,704 and unrealized gains on investments of \$6,682. Investment earnings are presented with interest and investment income in these financial statements.

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE C - NET ASSETS

Unrestricted Net Assets

By action of the Board of Directors, the following designation of unrestricted net assets has been established:

Emergencies and Shortages - This designation was established to accumulate resources for use in emergency allocations and in the case of shortages.

The following schedule summarizes the changes in unrestricted net assets during the year ended June 30, 2015.

	<u>Undesignated</u>	<u>Board-Designated Emergencies and Shortages</u>	<u>Investment in Fixed Assets</u>	<u>Total</u>
Balances - June 30, 2014	\$ -	\$ 1,343,732	\$ 447,150	\$ 1,790,882
Change in Net Assets	170,726	-	-	170,726
Transfer to Emergencies and Shortages	(184,878)	184,878	-	-
Property Acquisitions	(2,862)	-	2,862	-
Depreciation Expense	17,014	-	(17,014)	-
Balances - June 30, 2015	<u>\$ -</u>	<u>\$ 1,528,610</u>	<u>\$ 432,998</u>	<u>\$ 1,961,608</u>

During the year ended June 30, 2015, the Agency transferred \$184,878 to the Emergency and Shortages Fund, which represents the excess of unrestricted revenues over the amount actually needed for allocations, other expenses and transfers.

The following schedule summarizes the changes in unrestricted net assets during the year ended June 30, 2014.

	<u>Undesignated</u>	<u>Board-Designated Emergencies and Shortages</u>	<u>Investment in Fixed Assets</u>	<u>Total</u>
Balances - June 30, 2013	\$ -	\$ 1,460,504	\$ 461,442	\$ 1,921,946
Change in Net Assets	(131,064)	-	-	(131,064)
Transfer from Emergencies and Shortages	116,772	(116,772)	-	-
Property Acquisitions	(2,757)	-	2,757	-
Depreciation Expense	17,049	-	(17,049)	-
Balances - June 30, 2014	<u>\$ -</u>	<u>\$ 1,343,732</u>	<u>\$ 447,150</u>	<u>\$ 1,790,882</u>

During the year ended June 30, 2014, the Agency transferred \$116,772 from the Emergency and Shortages Fund, which represents the deficit of unrestricted revenues over the amount actually needed for allocations, other expenses and transfers.

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE C - NET ASSETS (Continued)

Temporarily Restricted Net Assets

Temporarily restricted net assets represent contributions and gifts received that have been restricted by the donors for specific purposes or uses. The Agency has no temporarily restricted gifts as of June 30, 2015 or 2014.

Permanently Restricted Net Assets

Permanently restricted net assets represent contributions and gifts received that have been restricted by the donors to be maintained in perpetuity. The Agency has no permanently restricted gifts as of June 30, 2015 or 2014.

NOTE D - FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value*, defines fair value, outlines a framework for measuring fair value and details the required disclosures about fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the principal or most advantageous market. All assets subject to fair value measurement have been valued using a market approach, except for Level 3 assets which are valued using the income approach. Fair values for assets in Level 1 are calculated using quoted market prices in an active market or the price of an identical asset or liability. Fair values for assets in Level 2 are calculated using quoted market prices for similar assets in markets that are not active. Fair values for assets in Level 3 are calculated using assumptions about discounted cash flow and other present value techniques. There were no changes in the valuations techniques during the current year.

Fair value of assets measured on a recurring basis at June 30, 2015 and 2014 are as follows:

	Fair Value	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Certificates of Deposit	\$ 107,446	\$ -	\$ 107,446	\$ -
Mutual Funds	99,263	99,263	-	-
Totals - June 30, 2015	<u>\$ 206,709</u>	<u>\$ 99,263</u>	<u>\$ 107,446</u>	<u>\$ -</u>
Investments:				
Certificates of Deposit	\$ 107,017	\$ -	\$ 107,017	\$ -
Taxable Bonds	173,995	173,995	-	-
Mutual Funds	99,273	99,273	-	-
Totals - June 30, 2014	<u>\$ 380,285</u>	<u>\$ 273,268</u>	<u>\$ 107,017</u>	<u>\$ -</u>

NOTE E - CONCENTRATIONS

Credit risk for pledges receivable is concentrated because substantially all of the balances are receivable from individuals and businesses located within the same geographic region. Thus, realization of these receivables is dependent on the economic conditions of the Grayson County area.

United Way of Grayson County, Inc.
Notes to Financial Statements
June 30, 2015 and 2014

NOTE F - CONTINGENCIES

During a prior fiscal year, the Agency was bequeathed the estate of a local individual. The individual's will was contested by family members, which required proceedings in probate court. An agreement was negotiated between the parties and approved by the court during the year ended June 30, 2015. The Agency received \$57,851 from the estate, which is reported as Other Contributions in these financial statements.

NOTE G - SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through September 8, 2015, the date which the financial statements were available to be issued. No events requiring disclosure were noted.

SUPPLEMENTARY INFORMATION

United Way of Grayson County, Inc.
Schedule of Allocations to Programs
Year Ended June 30, 2015

Program Name	Agency Name	Allocations	
		Budget	Actual
Youth Services - To provide children and youth opportunities and access to programs addressing counseling, afterschool and child care, hunger, child abuse, education, transportation and teen pregnancy.			
Child and Youth Services	Boys and Girls Club of Sherman	\$ 66,600	\$ 66,597
Youth - Developing Skills for the Future	The Rehabilitation Center	60,000	60,000
Court Appointed Special Advocate	CASA of Grayson County	51,000	51,000
Youth Enrichment	Greater Texoma Health Clinic	36,000	36,000
Child Abuse Recognition and Prevention Program	Grayson County Children's Advocacy Center	26,500	26,498
Implementation of STEM Curriculum	Boys and Girls Club of Denison	19,116	19,118
FAN Club (Fitness and Nutrition) Childhood Obesity	Boys and Girls Club of Sherman	18,857	18,856
Healthy Minds, Healthy Youth, Healthy Families	Child and Family Guidance Center of Texoma	18,717	18,717
Leadership Experience	Girl Scouts of Northeast Texas	18,000	18,000
Educational Support with Emphasis on Literacy	Boys and Girls Club of Denison	17,068	17,070
Youth Mentoring	Big Brothers and Sisters of Metropolitan Dallas	15,000	15,000
STAR Family Connection	North Texas Youth Connection	12,500	-
Texoma Foster Grandparent Program	Texoma Senior Citizens Foundation	10,000	9,996
Healthy Parents, Healthy Children, Healthy Families	Child and Family Guidance Center of Texoma	9,642	9,642
Grayson Literacy Program	Grayson Literacy Team	8,000	8,004
Camp Dragonfly	Home Hospice of Grayson County	6,000	5,999
Total Youth Services		393,000	380,497

(Continued)

United Way of Grayson County, Inc.
Schedule of Allocations to Programs (Continued)
Year Ended June 30, 2015

Program Name	Agency Name	Allocations	
		Budget	Actual
Sustainability Programs - To help insure that all residents in our community can meet their basic needs for food, transportation, housing, literacy, adult / elderly care, crisis response and emergency assistance.			
Meals on Wheels of Texoma	Tri-County Senior Nutrition Project	93,785	93,780
Emergency Assistance Program	The Salvation Army	87,885	87,888
Transitional Living Center	Four Rivers Outreach	60,000	60,002
Career Center	Four Rivers Outreach	59,230	59,232
Home Hospice Charity Care	Home Hospice of Grayson County	40,000	39,997
Crisis Center Shelter Victims Services	Crisis Center	39,600	39,600
Increasing Self-Sufficiency	The Rehabilitation Center	34,800	34,800
Counseling Center	Grayson County Children's Advocacy Center	31,800	31,798
Healthy Minds, Healthy Adults, Healthy Communities	Child and Family Guidance Center of Texoma	27,200	27,201
Emergency Shelter and Transitional Living Program for Youth	North Texas Youth Commission	25,000	-
Keeping Families Safe, Healthy and Connected	American Red Cross, Texoma Chapter	18,500	18,504
Smart Moves - Bully Busters - Bucket Fillers	Boys and Girls Club of Sherman	15,000	14,999
A Three-Part Plan for Better Homes	Habitat for Humanity of Grayson County	12,000	12,000
Maximizing Independence	The Rehabilitation Center	12,000	12,000
Community Outreach	Greater Texoma Health Clinic	4,200	4,200
Transportation and Emergency Resources for Children and Low Income Families	Boys and Girls Club of Denison	4,000	4,000
Total Sustainability Programs		<u>565,000</u>	<u>540,001</u>
Health Services - To help provide program(s) addressing issues such as dental care, substance abuse, teen pregnancy, counseling, transportation and basic healthcare.			
Dental Clinic	Four Rivers Outreach	50,000	50,002
Total Health Services		<u>50,000</u>	<u>50,002</u>
Total Allocations to Programs		<u>\$ 1,008,000</u>	<u>\$ 970,500</u>