

UNITED WAY OF LAPORTE COUNTY
Michigan City, Indiana

ANNUAL REPORT
December 31, 2015

CONTENTS

<u>INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS</u>	1
<u>FINANCIAL STATEMENTS</u>	
Statements of Activities	3
Statements of Financial Position	4
Statements of Cash Flows	5
Notes to the Financial Statements	6
<u>INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION</u>	17
Schedules of Agency Allocations	18
Schedules of Operating Expenses	19

APPLEGATE & COMPANY, PC

1421 South Woodland Avenue
Michigan City, Indiana 46360
(219) 871-7880
FAX (219) 879-0135
E-mail: admin@applecpa.com

CERTIFIED PUBLIC ACCOUNTANTS

Paul E. Applegate, CPA
John E. Applegate, PA
(1920-1993)
Blake E. Applegate, CPA
Megan M. Applegate, CPA
Ronald J. Delco, CPA
Charles C. Fox, CPA
Jason M. Nichols, CPA
Brenda K. Novak, CPA

Independent Auditors Report

**Board of Directors
United Way of LaPorte County
Michigan City, Indiana**

We have audited the accompanying statements of United Way of LaPorte County (a nonprofit organization), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of LaPorte County as of December 31, 2015 and 2014, and the changes in net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Applegate & Company
APPLEGATE & COMPANY
Certified Public Accountants

Michigan City, Indiana
August 9, 2016

UNITED WAY OF LAPORTE COUNTY

STATEMENTS OF ACTIVITIES

For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>UNRESTRICTED NET ASSETS</u>		
Campaign contributions	\$721,951	\$699,303
Designations	(177,014)	(165,096)
Uncollectible pledges	<u>686</u>	<u>(20,837)</u>
Net campaign	545,623	513,370
 <u>OTHER SUPPORT</u>		
Designations from other United Ways		71
Investment and endowment income (Note 1)	4,972	6,825
Gifts in kind (Note 1)	13,374	4,754
Special events (net)	120,895	174,711
Grant and other income	199,374	186,805
Women's Leadership Council (net)	15,530	2,475
Unrealized gain/(loss)	<u>(757)</u>	<u>752</u>
Total revenue	<u>899,011</u>	<u>889,763</u>
 <u>ALLOCATIONS AND OTHER EXPENSES</u>		
Funds allocated to member agencies	(370,250)	(395,000)
Operating expenses	(383,717)	(395,362)
211 Service (Note 4)	(8,083)	(16,419)
Success By 6 (Note 4)	(10,000)	(25,000)
Grant expense	(144,656)	(80,192)
Program expenses	(1,975)	(12,353)
Miscellaneous donations	<u>(7,147)</u>	<u>(6,145)</u>
Total expenses	<u>(925,828)</u>	<u>(930,471)</u>
 DECREASE IN UNRESTRICTED NET ASSETS	<u>(26,817)</u>	<u>(40,708)</u>
 <u>TEMPORARILY RESTRICTED NET ASSETS</u>		
Campaign pledges received for next year	303,842	365,729
Donor designations	(77,746)	(78,695)
Estimated uncollectible pledges	<u>(27,340)</u>	<u>(33,805)</u>
 <u>NEW ASSETS RELEASED FROM RESTRICTIONS</u>		
Campaign pledges from prior year	(365,729)	(441,384)
Donor designations	78,695	60,667
Estimated uncollectible pledges	<u>33,805</u>	<u>42,725</u>
 DECREASE IN TEMPORARILY RESTRICTED NET ASSETS	<u>(54,473)</u>	<u>(84,763)</u>
 CHANGE IN NET ASSETS	(81,290)	(125,471)
 NET ASSETS AT BEGINNING OF YEAR	<u>416,216</u>	<u>541,687</u>
 NET ASSETS AT END OF YEAR	<u>\$334,926</u>	<u>\$416,216</u>

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

UNITED WAY OF LAPORTE COUNTY

STATEMENTS OF FINANCIAL POSITION

December 31, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$270,634	\$324,095
Investments (Note 2)	14,721	14,758
Fall 2015 pledges receivable (net of allowance for uncollectible pledges of \$27,340)	214,021	
Fall 2014 pledges receivable (net of allowance for uncollectible pledges of \$50,609 in 2015 and \$33,805 in 2014)	51,755	259,220
Fall 2013 pledges receivable (net of allowance for uncollectible pledges of \$-0- in 2015 and \$57,534 in 2014)	161	36,450
Fall 2012 pledges receivable (net of allowance for uncollectible pledges of \$-0- in 2015 and \$-0- in 2014)		335
Prepaid expenses and other assets	5,735	5,698
Office furniture and equipment	25,521	21,952
Less accumulated depreciation	<u>(18,242)</u>	<u>(15,845)</u>
Total assets	<u>\$564,306</u>	<u>\$646,663</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 21,166	\$ 16,005
Funds held by United Way of LaPorte County	89,673	95,902
Designations payable - 2015	77,746	70,495
Designations payable - 2014	40,795	47,944
Designations payable - 2013		101
Total liabilities	<u>229,380</u>	<u>230,447</u>
<u>NET ASSETS</u>		
Unrestricted	203,321	230,138
Temporarily restricted	<u>131,605</u>	<u>186,078</u>
Total net assets	<u>334,926</u>	<u>416,216</u>
Total liabilities and net assets	<u>\$564,306</u>	<u>\$646,663</u>

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

UNITED WAY OF LAPORTE COUNTY

STATEMENTS OF CASH FLOWS

For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ (81,290)	\$ (125,471)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	2,397	2,349
Allowance for uncollectibles	(13,390)	(41,886)
Change in certain operating assets and liabilities		
Pledges receivable	43,458	98,350
Other assets	(37)	(3,665)
Accounts payable and accrued expenses	(1,068)	79,967
Allocations and due to designated agencies	<u>1</u>	<u>26,205</u>
Net cash provided by/(used by) operating activities	<u>(49,929)</u>	<u>35,849</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Change in investments	37	10,183
Purchase of fixed assets	<u>(3,569)</u>	<u> </u>
Net cash provided by/(used by) investing activities	<u>(3,532)</u>	<u>10,183</u>
NET INCREASE/(DECREASE) IN CASH	(53,461)	46,032
CASH AT BEGINNING OF YEAR	<u>324,095</u>	<u>278,063</u>
CASH AT END OF YEAR	<u>\$270,634</u>	<u>\$ 324,095</u>

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

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ORGANIZATION - The United Way of LaPorte County is a tax-exempt, non-profit organization under Internal Revenue Code Section 501(c)(3) that administers an annual fundraising campaign in LaPorte County, Indiana and uses those funds to support a variety of human service programs in LaPorte County.

ORGANIZATIONAL MISSION STATEMENT - The mission of the United Way of LaPorte County is to improve the lives of the people of LaPorte County by mobilizing the caring power of the community.

CAMPAIGN PLEDGES AND APPROPRIATIONS - An annual fundraising campaign is conducted each fall to obtain donations and pledges to fund the subsequent year's operations. Accordingly, a receivable is recorded at year-end for outstanding campaign pledges with an allowance for amounts estimated to be uncollectible. Substantially all of the pledges receivable at December 31, 2015 and 2014 are from corporations and individuals. The United Way of LaPorte County maintains reserves for potential uncollectible pledges which, in the aggregate, have not exceeded management's expectations. After three years, uncollected campaign pledges are written off.

Community-wide care donations and pledges are recorded as temporarily restricted revenues in the campaign year and released into unrestricted net assets as time restrictions are satisfied in the sub-

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

sequent year. Donor designated pledges are accounted for as a liability until disbursed to the designated agency. Those amounts are not accounted for as revenue by United Way of LaPorte County but are reported as part of Campaign Results from which the amounts are then deducted to arrive at net Campaign Revenue.

A provision for uncollectible pledges is computed based upon actual subsequent collections and management estimates of current economic factors, applied to gross campaign, excluding donor designations.

BASIS OF PRESENTATION - The financial statements present United Way of LaPorte County's financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

NET ASSET CLASSIFICATIONS - Unrestricted net assets represent United Way of LaPorte County's resources available for operations. The use of portions of these assets have been designated by the Board of Directors for specific purposes.

Temporarily restricted net assets are primarily comprised of contributions raised from the annual campaign which are restricted for allocation to agencies and operating expenses during the next calendar year.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Permanently restricted net assets have been stipulated by the donor as a condition of the gift instrument, that the principal be maintained inviolate and invested for the purpose of producing income which may be expendable as unrestricted net income. There are no permanently restricted net assets at December 31, 2015.

CONTRIBUTIONS - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. Support that is restricted by the donor (other than donor designated gifts received through the annual campaign) is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

USE OF ESTIMATES - The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include allowances for uncollectible pledges. Because of the inherent uncertainties in estimating uncollectible pledges, it is reasonably possible that management's estimates could change in the near term.

CASH EQUIVALENTS - All highly liquid investments with a maturity of ninety days or less when purchased are considered cash equivalents and are reflected as cash in the statement of cash flows.

PROPERTY AND EQUIPMENT AND DEPRECIATION - Property and equipment are recorded at cost or, if donated, at the fair market value on the date of the gift. Major improvements and renewals are capitalized while ordinary maintenance and repairs are expensed. Management annually reviews these assets to determine whether carrying values have been impaired. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. For the years ended December 31, 2015 and 2014, depreciation totaled \$2,397 and \$2,349, respectively.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

IN-KIND GOODS AND SERVICES - The Organization recognizes contribution revenues and corresponding expenses for goods and professional services. For the years ended 2015 and 2014, the donated goods and services totaled \$13,374 and \$4,754, respectively.

DONATIONS - A large number of volunteers have donated substantial amounts of time toward the campaign and the various program activities, but no amounts have been reflected in the financial statements as the services do not meet financial statement recognition criteria.

CONCENTRATION OF CREDIT RISK - The United Way of LaPorte County maintains demand deposits in several banks in LaPorte County which are insured by the Federal Deposit Insurance Corporation up to \$250,000 in each bank. At December 31, 2015 and 2014, the Organization's uninsured cash balances total \$-0- and \$-0-, respectively.

ENDOWMENT FUND - In 2000, the United Way of LaPorte County established an endowment fund with the Unity Foundation of LaPorte County. Assets of the fund are excluded from the financial statements, since these funds are not available for use by the United Way of LaPorte County. Earnings from the fund are available for use and are recognized as income as received. For the years ended December 31, 2015 and 2014, the net endowment contributions/(disbursements) and earnings/(losses) were \$(11,337) and \$(2,299), respectively.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

INCOME TAXES - The United Way of LaPorte County is exempt from tax on income under section 501(c)(3) of the Internal Revenue Code. Therefore, these statements do not include any provision for income taxes.

The Financial Accounting Standards Board (FASB) issued Accounting Standards Codification "Accounting for Uncertainty in Income Taxes," that clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns. The Organization has adopted the Standard. The Organization evaluates all significant tax positions as required by generally accepted accounting principles in the United States. As of December 31, 2015, the Organization does not believe that it has taken any tax positions that would require the recording of any tax liability nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next twelve months. The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions and the open tax years are 2012-2015.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015 and 2014

NOTE 2 - INVESTMENTS

The Organization accounts for its investments under "Not for Profit Entities - Investments - Debt and Equity Securities", which requires it to report investments at market value. In addition, unrealized gains and losses are reflected in the Statement of Activities.

Investments consist of the following at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Equity securities	\$14,721	\$14,758

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 and the level of uncertainty related to changes in the values of 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 changes could materially affect the amounts reported in the financial statements.

FINANCIAL INSTRUMENTS - The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

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

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2015 and 2014

NOTE 2 - INVESTMENTS (Continued)

2. Short-term investments: The fair values of investments are based on quoted market prices for those or similar investments.

The estimated fair values of the Organization's financial instruments are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$270,634	\$270,634
Investments	\$ 14,721	\$ 14,721

The following table presents the Organization's fair value hierarchy for the financial assets measured at fair value on a recurring basis:

	<u>Fair Value</u>	Quoted Prices In Active Markets For Identical Assets (<u>Level 1</u>)
Investments	\$ 14,721	\$ 14,721

NOTE 3 - RETIREMENT PLAN

The United Way of LaPorte County maintains a 403(b) thrift plan. Employees are immediately eligible to make salary deferrals under the plan. In addition, employees who have reached the age of 21 and have one year of service receive an employer contribution equal to 5% of compensation and a matching contribution up to 2.5% of compensation. The United Way of LaPorte County contributed \$12,132 and \$13,152 to the plan for the years ended December 31, 2015 and 2014, respectively.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 4 - COMMITMENTS

AGENCY ALLOCATIONS - The United Way of LaPorte County has committed \$370,250 of allocations to local agencies for 2015.

LEASES - The United Way of LaPorte County signed a three-year lease on August 1, 2012 for office facilities. They are required to pay a monthly base rent in the amount of \$1,000 and a proportionate share of costs relative to snow removal and garbage services at a rate of 5% of the total charges.

This lease has not yet been renewed. The Organization continues to lease these office facilities on a month-to-month basis.

Rent expense for the years ended December 31, 2015 and 2014 amounted to \$5,303 (net of \$6,697 sub-rent) and \$4,671 (net of \$7,329 sub-rent), respectively.

The United Way of LaPorte County contracted with Nonprofit Processing and Accounting Services to provide accounting and bookkeeping services for an annual cost of \$19,440 and \$19,290 in 2015 and 2014, respectively.

The United Way of LaPorte County entered into a 2-1-1 Phone Service agreement with the United Way of Allen County 2-1-1. The 2-1-1 service offers information and referrals to various local agencies for anyone that calls or visits the website. The contract is renewed on a yearly basis.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 4 - COMMITMENTS (Continued)

On February 2, 2010, the United Way of LaPorte County entered into a United for Children (formerly called Success by 6) agreement with the United Way of Porter County and the Lake Area United Way. The regional United for Children program is an initiative to promote the physical, emotional, social and cognitive skills of the respective areas' children to help these students be successful in school.

On September 26, 2012, the United Way of LaPorte County entered into a copier lease. The lease term is 60 monthly payments at a minimum of \$172. The rent expense for the year 2015 and 2014 was \$2,195 and \$2,137, respectively. Future minimum payments under this lease are as follows:

Year ended December 31,	2016	\$2,064
	2017	<u>1,548</u>
	Total	<u>\$3,612</u>

NOTE 5 - FAIR VALUE OF FINANCIAL INSTRUMENTS

The Organization has a number of financial instruments, none of which are held for trading purposes. The Organization estimates that the fair value of all financial instruments at December 31, 2015 and 2014 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position. The estimated amounts have been determined by the Organization using available market information and appropriate valuation methodologies.

- Continued -

UNITED WAY OF LAPORTE COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE 5 - FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)

Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

NOTE 6 - SUBSEQUENT EVENT

No subsequent events were noted as of August 9, 2016, which is the date the financial statements were available to be issued.

APPLEGATE & COMPANY, PC

1421 South Woodland Avenue
Michigan City, Indiana 46360
(219) 871-7880
FAX (219) 879-0135
E-mail: admin@applecpa.com

CERTIFIED PUBLIC ACCOUNTANTS

Paul E. Applegate, CPA
John E. Applegate, PA
(1920-1993)
Blake E. Applegate, CPA
Megan M. Applegate, CPA
Ronald J. Delco, CPA
Charles C. Fox, CPA
Jason M. Nichols, CPA
Brenda K. Novak, CPA

Independent Auditor's Report On Supplementary Information

Board of Directors
United Way of LaPorte County
Michigan City, Indiana

We have audited the financial statements of United Way of LaPorte County as of and for the years ended December 31, 2015 and 2014, and have issued our report thereon dated August 9, 2016, which contained an unqualified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Agency Allocations and Operating Expenses are presented for the purpose of additional analysis and are 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.


APPLEGATE & COMPANY
Certified Public Accountants

Michigan City, Indiana
August 9, 2016

UNITED WAY OF LAPORTE COUNTY

SCHEDULES OF AGENCY ALLOCATIONS

For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
LaPorte Family YMCA	\$ 36,000	\$ 33,000
Red Cross - LaPorte County	17,750	31,000
Open Door Adolescent Health Center	20,000	16,660
Salvation Army - Michigan City	20,000	26,250
Salvation Army - LaPorte	20,000	20,000
Girl Scouts		2,250
Boy Scouts		3,314
Catholic Family & Community Services of LaPorte County	19,500	15,000
Barker Woods Enrichment Center	33,000	33,500
Stepping Stone Shelter	40,500	40,450
Meals-on-Wheels	18,000	23,000
Youth Service Bureau - Big Brothers/ Big Sisters of LaPorte County	11,500	12,900
Michiana Resources	31,500	28,140
Dunebrook	22,000	23,500
Child Care Consortium	17,000	16,000
READ LaPorte County	6,000	4,750
Michigan City Area Schools GAF	17,000	17,850
LaPorte County Council on Aging		7,250
Citizens Concerned for the Homeless	28,000	24,000
Harmony House of LaPorte County/C.A.S.A.	6,500	8,250
Boys and Girls Club - Michigan City	<u>6,000</u>	<u>7,936</u>
 Total allocations	 <u>\$370,250</u>	 <u>\$395,000</u>

UNITED WAY OF LAPORTE COUNTY

SCHEDULES OF OPERATING EXPENSES

For the years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Officer salary	\$ 74,491	\$ 74,098
Office salaries	128,461	128,471
Payroll taxes	16,555	19,135
Health, life and retirement plans	45,381	44,952
Advertising	9,850	652
Professional fees	15,000	14,460
Other professional services		3,363
Bookkeeping and pledge processing	19,440	19,290
Bank fees	8,198	7,348
Campaign supplies	15,821	11,881
Office supplies	3,147	3,237
Telephone	3,279	2,751
Postage	1,437	2,420
Office rent	5,303	4,671
Utilities	1,298	3,076
Depreciation	2,397	2,349
Printing and publications		67
Subscriptions and dues	1,550	1,851
Travel and auto	6,280	6,681
Conferences and conventions	1,153	9,520
Dues to national and state organizations	10,583	10,828
Equipment rental and maintenance	4,836	7,037
Insurance	2,107	2,193
Meeting expense	2,918	3,594
Agency allocation expense	1,980	2,178
Miscellaneous	<u>2,252</u>	<u>9,259</u>
Total operating expenses	<u>\$383,717</u>	<u>\$395,362</u>