

UNITED WAY OF SUMNER COUNTY

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2016 AND 2015

UNITED WAY OF SUMNER COUNTY

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2016 AND 2015

TABLE OF CONTENTS

	<u>PAGE</u>
<u>INDEPENDENT AUDITOR'S REPORT</u>	1 - 2
 <u>FINANCIAL STATEMENTS</u>	
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses - 2016	5
Statement of Functional Expenses - 2015	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 14

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
United Way of Sumner County
Gallatin, Tennessee

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of United Way of Sumner County (the "Organization") which comprise the statements of financial position as of June 30, 2016 and 2015, 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 audits. 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 United Way of Sumner County as of June 30, 2016 and 2015, 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.

Kraj+CPAs PLLC

Nashville, Tennessee
September 16, 2016

UNITED WAY OF SUMNER COUNTY

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 290,081	\$ 307,898
Investments	22,286	22,219
Pledges receivable, net of allowance of \$54,150 and \$63,447	358,222	333,610
Prepaid expenses	1,451	1,364
Property and equipment, net	3,621	4,913
Deposits	<u>1,200</u>	<u>1,200</u>
 TOTAL ASSETS	 <u>\$ 676,861</u>	 <u>\$ 671,204</u>
 LIABILITIES		
Accounts payable	\$ 560	\$ 4,208
Allocations to agencies	605,365	583,424
Accrued vacation	<u>9,519</u>	<u>7,644</u>
 TOTAL LIABILITIES	 <u>615,444</u>	 <u>595,276</u>
 NET ASSETS		
Unrestricted net assets	(40,008)	(35,557)
Unrestricted net assets - Board designated	<u>81,055</u>	<u>91,065</u>
Total unrestricted net assets	41,047	55,508
 Temporarily restricted net assets	 <u>20,370</u>	 <u>20,420</u>
	<u>61,417</u>	<u>75,928</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 676,861</u>	 <u>\$ 671,204</u>

See accompanying notes to financial statements.

UNITED WAY OF SUMNER COUNTY

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016		
	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
PUBLIC SUPPORT AND REVENUE			
Gross campaign results	\$ 849,330	\$ -	\$ 849,330
Less donor designations	(104,988)	-	(104,988)
Less provision for uncollectible accounts	(49,161)	-	(49,161)
Net campaign revenues	695,181	-	695,181
Special events	54,310	-	54,310
In-kind contributions	66,439	-	66,439
Designations from other United Ways, net of fees of \$7,237 and \$11,908	54,321	-	54,321
Service fees	5,546	-	5,546
Other contributions	9,941	-	9,941
Interest income	955	-	955
Other net assets released from restrictions	50	(50)	-
TOTAL SUPPORT AND REVENUE	<u>886,743</u>	<u>(50)</u>	<u>886,693</u>
PROGRAM SERVICES			
Allocations and designations	631,620	-	631,620
Less donor designations	(104,988)	-	(104,988)
Net allocations and designations	526,632	-	526,632
Allocations and designations	20,965	-	20,965
Community building	133,979	-	133,979
TOTAL PROGRAM SERVICES	681,576	-	681,576
SUPPORTING SERVICES			
Management and general	80,637	-	80,637
Campaign development	138,991	-	138,991
TOTAL SUPPORTING SERVICES	<u>219,628</u>	<u>-</u>	<u>219,628</u>
TOTAL COSTS AND EXPENSES	<u>901,204</u>	<u>-</u>	<u>901,204</u>
CHANGE IN NET ASSETS	(14,461)	(50)	(14,511)
NET ASSETS - BEGINNING OF YEAR	<u>55,508</u>	<u>20,420</u>	<u>75,928</u>
NET ASSETS - END OF YEAR	<u>\$ 41,047</u>	<u>\$ 20,370</u>	<u>\$ 61,417</u>

See accompanying notes to financial statements.

2015

UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
\$ 865,662	\$ -	\$ 865,662
(109,958)	-	(109,958)
(50,812)	-	(50,812)
704,892	-	704,892
47,484	-	47,484
68,414	-	68,414
44,879	-	44,879
8,180	-	8,180
7,266	-	7,266
1,182	-	1,182
645	(645)	-
882,942	(645)	882,297
604,745	-	604,745
(109,958)	-	(109,958)
494,787	-	494,787
18,905	-	18,905
140,802	-	140,802
654,494	-	654,494
81,531	-	81,531
152,940	-	152,940
234,471	-	234,471
888,965	-	888,965
(6,023)	(645)	(6,668)
61,531	21,065	82,596
\$ 55,508	\$ 20,420	\$ 75,928

UNITED WAY OF SUMNER COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

	Program Services			Supporting Services			
	Allocations and Designations	Community Building	Total Program	Management and General	Campaign Development	Total Supporting Services	Total
Salaries	\$ 12,569	\$ 46,683	\$ 59,252	\$ 48,479	\$ 71,821	\$ 120,300	\$ 179,552
Payroll taxes	971	3,608	4,579	3,747	5,551	9,298	13,877
Employee benefits	1,773	6,584	8,357	6,837	10,130	16,967	25,324
Total personnel costs	15,313	56,875	72,188	59,063	87,502	146,565	218,753
Days of Action:							
Stuff the bus	-	7,749	7,749	-	-	-	7,749
Coat drive	-	14,741	14,741	-	-	-	14,741
Food drive	-	-	-	-	-	-	-
Community leadership	-	3,383	3,383	-	-	-	3,383
Days of caring	-	561	561	-	-	-	561
Total days of action	-	26,434	26,434	-	-	-	26,434
Printing and promotional	-	30,000	30,000	-	18,214	18,214	48,214
Occupancy	2,128	7,903	10,031	8,207	12,158	20,365	30,396
Professional services	1,001	3,719	4,720	3,861	5,721	9,582	14,302
Travel and training	64	660	724	566	1,997	2,563	3,287
Dues to United Way Worldwide and others	819	3,041	3,860	3,158	4,678	7,836	11,696
Maintenance, equipment rental and other contracts	526	1,955	2,481	2,030	3,008	5,038	7,519
Business insurance	536	1,990	2,526	2,067	3,062	5,129	7,655
Office expense	284	1,053	1,337	1,094	1,619	2,713	4,050
Meetings and events	204	-	204	255	515	770	974
	5,562	50,321	55,883	21,238	50,972	72,210	128,093
Total other operating expenses	20,875	133,630	154,505	80,301	138,474	218,775	373,280
Depreciation of property and equipment	90	349	439	336	517	853	1,292
Total operating expenses	20,965	\$ 133,979	154,944	\$ 80,637	\$ 138,991	\$ 219,628	374,572
Net allocations and designations (shown separately on the Statement of Activities)	526,632		526,632				526,632
	\$ 547,597		\$ 681,576				\$ 901,204

See accompanying notes to financial statements.

UNITED WAY OF SUMNER COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Program Services</u>			<u>Supporting Services</u>			
	<u>Allocations and Designations</u>	<u>Community Building</u>	<u>Total Program</u>	<u>Management and General</u>	<u>Campaign Development</u>	<u>Total Supporting Services</u>	<u>Total</u>
Salaries	\$ 11,251	\$ 46,881	\$ 58,132	\$ 46,880	\$ 82,510	\$ 129,390	\$ 187,522
Payroll taxes	870	3,627	4,497	3,626	6,383	10,009	14,506
Employee benefits	1,589	6,622	8,211	6,622	11,655	18,277	26,488
Total personnel costs	13,710	57,130	70,840	57,128	100,548	157,676	228,516
Days of Action:							
Stuff the bus	-	5,018	5,018	-	-	-	5,018
Coat drive	-	18,161	18,161	-	-	-	18,161
Food drive	-	485	485	-	-	-	485
Community leadership	-	3,819	3,819	-	-	-	3,819
Days of caring	-	7,327	7,327	-	-	-	7,327
Total days of action	-	34,810	34,810	-	-	-	34,810
Printing and promotional	712	30,000	30,712	-	18,148	18,148	48,860
Occupancy	1,834	7,643	9,477	7,642	13,451	21,093	30,570
Professional services	685	2,856	3,541	2,856	5,026	7,882	11,423
Travel and training	-	753	753	6,217	2,260	8,477	9,230
Dues to United Way Worldwide and others	531	2,211	2,742	2,211	3,891	6,102	8,844
Maintenance, equipment rental and other contracts	475	1,979	2,454	1,979	3,483	5,462	7,916
Business insurance	406	1,692	2,098	1,692	2,977	4,669	6,767
Office expense	316	1,315	1,631	1,316	2,315	3,631	5,262
Meetings and events	197	253	450	329	559	888	1,338
	5,156	48,702	53,858	24,242	52,110	76,352	130,210
Total other operating expenses	18,866	140,642	159,508	81,370	152,658	234,028	393,536
Depreciation of property and equipment	39	160	199	161	282	443	642
Total operating expenses	18,905	<u>\$ 140,802</u>	159,707	<u>\$ 81,531</u>	<u>\$ 152,940</u>	<u>\$ 234,471</u>	394,178
Net allocations and designations (shown separately on the Statement of Activities)	494,787		494,787				494,787
	<u>\$ 513,692</u>		<u>\$ 654,494</u>				<u>\$ 888,965</u>

See accompanying notes to financial statements.

UNITED WAY OF SUMNER COUNTY

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING ACTIVITIES		
Change in net assets	\$ (14,511)	\$ (6,668)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	1,292	642
Provision for uncollectible accounts	49,161	50,812
(Increase) decrease in assets:		
Pledges receivable	(73,773)	(91,130)
Prepaid expenses	(87)	-
Increase (decrease) in liabilities:		
Accounts payable	(3,648)	2,533
Allocations to agencies	21,941	74,467
Accrued vacation	<u>1,875</u>	<u>340</u>
TOTAL ADJUSTMENTS	<u>(3,239)</u>	<u>37,664</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(17,750)</u>	<u>30,996</u>
INVESTING ACTIVITIES		
Interest income re-invested in certificates of deposit	(67)	(41)
Purchase of property and equipment	<u>-</u>	<u>(4,011)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(67)</u>	<u>(4,052)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(17,817)	26,944
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>307,898</u>	<u>280,954</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 290,081</u>	<u>\$ 307,898</u>

See accompanying notes to financial statements.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016 AND 2015

NOTE 1 - NATURE OF ACTIVITIES

The United Way of Sumner County (the "Organization) adopted by-laws in April 1985. Its purpose is to bring together in one united appeal all possible contribution campaigns of the community's health, welfare and educational agencies. Additionally, the Organization is committed to deploy financial support to agencies, to maximize resources available for services aimed at the most urgent needs of the community, to muster community support and commitment and to manage its operation effectively. A campaign is held annually for contributions from donors in Sumner County which are then allocated as support to partner agencies and other charities in Sumner County based on the recommendation of a volunteer allocation committee.

The volunteer Board of Directors is the governing body to which management is accountable.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements present the financial position and changes in net assets of the Organization on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Resources are classified as unrestricted, temporarily restricted or permanently restricted net assets, based on the existence or absence of donor-imposed restrictions, as follows:

- *Unrestricted net assets* are free of donor-imposed restrictions. All revenues, gains and losses that are not temporarily or permanently restricted by donors are included in this classification. All expenditures are reported in the unrestricted class of net assets, since the use of restricted contributions in accordance with the donors' stipulations results in the release of the restriction.
- *Temporarily restricted net assets* are limited as to use by donor-imposed restrictions that expire with the passage of time or that can be satisfied by use for the specific purpose.
- *Permanently restricted net assets* are amounts required by donors to be held in perpetuity, including gifts requiring that the principal be invested and the income or specific portions thereof be used for operations.

The Organization had no permanently restricted net assets as of June 30, 2016.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions, Pledges Receivable and Campaign Expenses

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Campaigns are conducted each year to raise support for member charities in the subsequent year. Unconditional pledges receivable are recognized in the period received, with an allowance provided for estimated uncollectible accounts. The allowance for uncollectible accounts is computed based on a three-year historical average write-off percentage, adjusted by management estimates of current economic factors, applied to gross campaign including donor designations.

Allocations to funded partner agencies are recognized as program service expenses in the period that corresponds to the campaign revenues recognized. All contributions are considered available for use as approved by the Board of Directors unless specifically restricted or designated by the donor. Campaign pledges designated by donors to specific agencies or other United Way organizations are considered to be agency type transactions and are recorded as pledges receivable and designations payable on the statement of financial position and not included in net revenues or expenses of the Organization. Campaign expenses for annual campaigns are recognized in the period incurred. The Organization honors designations made by donors to each organization by distributing a proportionate share of receipts based on donor designations to each organization.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits with banks.

Investments

Investments are comprised of certificates of deposit with maturities greater than three months.

Pledges Receivable

Outstanding pledges receivable are considered collectible within one year.

Property and Equipment

Property and equipment are reported at cost at the date of purchase or at estimated fair value at date of gift to the Organization. The Organization's policy is to capitalize purchases with a cost of \$500 or more and an expected useful life greater than one year. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, which range from three to fifteen years for furniture and equipment. Accumulated depreciation amounts to \$19,381 at June 30, 2016 and \$18,089 at June 30, 2015.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued Vacation and Sick Pay

Unused sick time can be accrued and carried forward from year-to-year up to a maximum of 90 days. Sick time is not paid upon termination and is not recorded on the financial statements. Vacation time is earned after 90 days of service. Five days can be carried forward from year-to-year. Vacation time is paid upon termination and is accrued in the financial statements.

Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Program Service:

Allocations and Designations - includes activities such as allocations to partner agencies and related planning and fund distribution costs.

Donor Designations - represents the gross amount of campaign funding designated by donors to an eligible 501(c)(3) agency.

Net Program Investments - includes the net amounts provided to agencies from unrestricted campaign funds.

Community Building - costs associated with quarterly Days of Action in the community, including the Stuff the Bus program, Coat Drive, Food Drive and annual Days of Caring.

Supporting Services:

Management and General - relates to the overall direction of the Organization. These expenses are not identifiable with a particular program or event or with fundraising, but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include organization oversight, business management, human resources, finance, budgeting, information technology and other administrative activities.

Campaign Development - includes costs of activities directed toward appeals for financial support. Other activities include the cost of solicitations and creation and distribution of fundraising materials.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or activity based on objectively evaluated financial and nonfinancial data or reasonable subjective methods determined by management.

Service Fees

Service fees are amounts charged by the Organization for raising, processing and transferring donor-designated gifts to non-partner agencies and other United Way organizations. Donor-designated pledges are assessed both a fundraising and a management and general fee based on actual historical costs in accordance with United Way Worldwide's Membership Requirements as outlined in its publication titled *Cost Deduction Requirements for Membership Requirement M*. The Organization is committed to complying with that requirement in assessing these service fees. Amounts designated by donors are presented at the gross amount in the statement of activities prior to such charges.

Printing and Promotional

Promotional costs are expensed as incurred. Included in the printing and promotional balance of \$48,214 is \$42,000 of donated promotional costs recognized as contributions and expense for the year ended June 30, 2016 (\$42,050 of donated promotional costs recognized as contributions and expense for the year ended June 30, 2015).

Donated Services and In-Kind Contributions

A large number of volunteers donate substantial amounts of time toward the annual campaign and the various community activities; however, no values for in-kind amounts have been included in the financial statements. Donated property and other in-kind amounts have been included in the financial statements. Donated property and other in-kind contributions are recognized in the financial statements at fair value when received.

Income Taxes

The Organization qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, income taxes are not provided.

The Organization files a U.S. federal Form 990 for organizations exempt from income tax.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (continued)

Management performs an evaluation of all income tax positions taken or expected to be taken in the course of preparing the Organization's income tax return to determine whether the income tax positions meet a "more likely than not" standard of being sustained under examination by the applicable taxing authorities. Management has performed its evaluation of all income tax positions taken on all open income tax returns and has determined that there were no positions taken that do not meet the "more likely than not" standard. Accordingly, there were no provisions for income taxes, penalties or interest receivable or payable relating to uncertain income tax positions in the accompanying financial statements.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. The Organization recognizes campaign revenues, net of an estimated allowance and calculates the related distribution payable accordingly. Accordingly, actual results could differ from those estimates.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred between June 30, 2016 and September 16, 2016, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 3 - CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents, pledges receivable and investments.

United Way holds cash and certificates of deposit with various financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2016 and June 30, 2015, United Way's accounts with financial institutions did not exceed FDIC insurance coverage. Pledges receivable consist of corporate and individual pledges for the annual campaign, which are widely dispersed to mitigate credit risk.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 4 - OPERATING LEASE

United Way leases office space for \$1,180 per month under a lease which expired January 31, 2016 at which time the lease of office space continued on a month to month basis. The Organization also leases office equipment under a cancellable lease expiring in 2019. Total cash rental payments made during 2016 amounted to \$16,239 (\$16,470 during 2015).

A summary of the future minimum lease payments for equipment as of June 30, 2016 follows:

<u>Year ending June 30,</u>	
2017	\$ 2,086
2018	2,086
2019	<u>869</u>
	<u>\$ 5,041</u>

NOTE 5 - ALLOCATIONS PAYABLE TO AGENCIES

Allocations payable to agencies at June 30, 2016 includes a grant to a partner agency upon which the Organization's Executive Allocations Committee placed a contingency. The partner agency has been awarded a grant of \$10,000, but the agency must raise matching funds equal to the amount of the grant in order to receive the funds. The Organization will award the grant on a dollar for dollar basis up to \$10,000. The entire liability is included in allocations to agencies in the statement of financial position as of June 30, 2016.

NOTE 6 - RETIREMENT PLAN

Full-time employees of United Way are eligible to participate in a Simple IRA retirement plan through salary deferral after one year of service. United Way will match 100% up to 3% of the employee's salary. The employer contribution to the plan begins on the first day of the new calendar quarter after the employee has been employed one full year. There were no employer matching contributions for the years ended June 30, 2016 and June 30, 2015.

UNITED WAY OF SUMNER COUNTY

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016 AND 2015

NOTE 7 - RESTRICTED NET ASSETS

Board Designated

Board designated net assets consist of funds set aside to assist partner agencies with the financial needs associated with emergencies that arise within those agencies, as well as 3 months of the current operating budget of the Organization.

Temporarily Restricted

Temporarily restricted net assets consist of funds raised to assist victims of natural disasters in Sumner County.

NOTE 8 - IN-KIND DONATIONS

In-kind donations recognized by the Organization for the years ended June 30 are included as contributions revenue, with the related expense in the following categories on the statement of functional expense:

	<u>2016</u>	<u>2015</u>
Printing and promotional	\$ 42,000	\$ 42,050
Days of Action - Coat Drive	14,672	17,971
Days of Action - Stuff the Bus	243	-
Event Fundraiser - Boots and Bling	917	-
Occupancy	8,000	8,000
Maintenance, equipment rental and other	-	269
Office expense	<u>607</u>	<u>124</u>
	<u>\$ 66,439</u>	<u>\$ 68,414</u>