

**SALINA AREA UNITED WAY, INC.**  
**Salina, Kansas**

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT**

**December 31, 2015 and 2014**

**CLUBINE AND RETTELE, CHARTERED**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**SALINA, KANSAS**

**SALINA AREA UNITED WAY, INC.**  
Salina, Kansas

OFFICERS

Joyce Volk  
Chris Yohe  
Amanda Michaelis  
Kristy Balthazor

President  
Treasurer  
Secretary and Executive Director  
Past-President

DIRECTORS

Term Expires  
December 31, 2015

Raju Dandu  
Chris Yohe  
Bennie Salkil  
George Troutfetter  
Bill Hall  
Katy Reiss  
Tina Lewis  
Kory Tinkler  
Evette Beckman

Term Expires  
December 31, 2016

Kristy Balthazor  
Karen Couch  
Tama Davidson  
Jon Starks  
Joyce Volk

Term Expires  
December 31, 2017

Kristin Nulik

Term Expires  
December 31, 2018

Stephanie Cool  
Patrick Wallerius  
Loren Young

COMMITTEE CHAIRS

Tina Lewis  
Annie Grevas  
Katy Reiss  
Raju Dandu  
Kristin Nulik

United Priorities Cabinet Committee Chair  
Campaign Cabinet Committee Chair  
Community Engagement Committee Chair  
Audit and Standards of Excellence Committee Chair  
Human Resources Committee Chair

SALINA AREA UNITED WAY, INC.  
Salina, Kansas

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# CLUBINE & RETTELE CHARTERED

Certified Public Accountants



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## INDEPENDENT AUDITORS' REPORT

To: The Board of Directors  
Salina Area United Way, Inc.  
Salina, Kansas 67401

We have audited the accompanying financial statements of Salina Area United Way, Inc., Salina, Kansas (a nonprofit organization), which comprise the statements of financial position as of December 31, 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.

### Auditors' 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 auditors' 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 Salina Area United Way, Inc. as of December 31, 2015 and 2014 and the changes in its net assets and 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 schedule of allocations to partner organizations on page 12 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 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.

CLUBINE AND RETTELE, CHARTERED

*Clubine and Rettelle, Chartered*

Salina, Kansas  
July 11, 2017

SALINA AREA UNITED WAY, INC.  
Salina, Kansas

Exhibit I

STATEMENTS OF FINANCIAL POSITION

ASSETS

	December 31,	
	2015	2014
Cash on hand and in bank	\$ 505,115	\$ 627,634
Contributions receivable, current year less allowance for uncollectible contributions: 2015 - \$0; 2014 - \$9,696	10,537	61,250
Contributions receivable, subsequent year, less allowance for uncollectible contributions: 2015 - \$15,000; 2014 - \$26,000	107,821	107,791
Prepaid expenses	32,510	2,226
Equipment less accumulated depreciation: 2015 - \$24,902; 2014 - \$21,051	9,263	13,114
Beneficial interest in assets held by Community Foundation	269,211	274,041
<b>Total Assets</b>	<b>\$ 934,457</b>	<b>\$ 1,086,056</b>

LIABILITIES AND NET ASSETS

Liabilities		
Accounts payable	\$ 2,458	\$ 4,343
Net Assets		
Unrestricted		
Community Impact Reserve	230,892	230,892
Make-A-Difference Reserve	20,107	25,107
Operating Expense Reserve	-	53,582
Undesignated	(45,586)	-
Total Reserve	205,413	309,581
Salina Area United Way Agency Fund	269,211	274,041
Total Unrestricted	474,624	583,622
Temporarily Restricted	457,375	498,091
Total Net Assets	931,999	1,081,713
Total Liabilities and Net Assets	\$ 934,457	\$ 1,086,056

See accompanying notes to financial statements  
which are an integral part hereof.

SALINA AREA UNITED WAY, INC.  
Salina, Kansas

Exhibit II

STATEMENTS OF ACTIVITIES

For the Year Ended December 31,

	2015			2014		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
<b>Public Support and Revenue</b>						
Public Support						
Contributions, less provisions for uncollectible	\$ 407,438	\$ 354,317	\$ 761,755	\$ 420,788	\$ 461,299	\$ 882,087
Other contributions	11,197	-	11,197	830	-	830
Contributions in-kind	3,446	-	3,446	19,070	-	19,070
<b>Total Public Support</b>	<b>422,081</b>	<b>354,317</b>	<b>776,398</b>	<b>440,688</b>	<b>461,299</b>	<b>901,987</b>
Net Assets released from restrictions						
Expiration of time restrictions on contributions	461,299	(461,299)	-	520,129	(520,129)	-
Expiration of time restrictions on initiatives	43,364	(43,364)	-	6,657	(6,657)	-
<b>Total Public Support and Reclassifications</b>	<b>926,744</b>	<b>(150,346)</b>	<b>776,398</b>	<b>967,474</b>	<b>(65,487)</b>	<b>901,987</b>
<b>Revenue and Gains</b>						
Interest income	1,904	-	1,904	2,462	-	2,462
Unrealized gain (loss) in market value	(5,847)	-	(5,847)	17,150	-	17,150
Other income - Initiatives	-	109,630	109,630	-	43,449	43,449
<b>Total Revenue and Gains (Losses)</b>	<b>(3,943)</b>	<b>109,630</b>	<b>105,687</b>	<b>19,612</b>	<b>43,449</b>	<b>63,061</b>
<b>Total Public Support, Revenue and Gains (Losses)</b>	<b>922,801</b>	<b>(40,716)</b>	<b>882,085</b>	<b>987,086</b>	<b>(22,038)</b>	<b>965,048</b>
<b>Expenses, Losses and Allocations</b>						
Resource development (fundraising)	143,097	-	143,097	157,139	-	157,139
Program services	828,874	-	828,874	834,982	-	834,982
Administrative	59,828	-	59,828	68,850	-	68,850
<b>Total Expenses, Losses and Allocations</b>	<b>1,031,799</b>	<b>-</b>	<b>1,031,799</b>	<b>1,060,971</b>	<b>-</b>	<b>1,060,971</b>
<b>Decrease in Net Assets</b>	<b>(108,998)</b>	<b>(40,716)</b>	<b>(149,714)</b>	<b>(73,885)</b>	<b>(22,038)</b>	<b>(95,923)</b>
<b>Net Assets at Beginning of Year</b>	<b>583,622</b>	<b>498,091</b>	<b>1,081,713</b>	<b>657,507</b>	<b>520,129</b>	<b>1,177,636</b>
<b>Net Assets at End of Year</b>	<b>\$ 474,624</b>	<b>\$ 457,375</b>	<b>\$ 931,999</b>	<b>\$ 583,622</b>	<b>\$ 498,091</b>	<b>\$ 1,081,713</b>

See accompanying notes to financial statements  
which are an integral part hereof.

SALINA AREA UNITED WAY, INC.  
Salina, Kansas

Exhibit III

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31,

	2015			2014				
	Resource Development	Program Services	Administrative	Total	Resource Development	Program Services	Administrative	Total
<b>Expenses</b>								
Salaries	\$ 78,917	\$ 66,605	\$ 31,383	\$ 176,905	\$ 80,437	\$ 67,849	\$ 31,992	\$ 180,278
Employee benefits	12,099	10,211	4,812	27,122	13,161	11,101	5,235	29,497
Payroll taxes	5,908	4,987	2,350	13,245	6,035	5,091	2,400	13,526
Contract labor	-	7,591	3,185	10,776	-	7,698	3,230	10,928
Accounting and auditing	-	-	-	-	-	-	7,265	7,265
United Way Worldwide membership	-	-	8,800	8,800	-	-	9,707	9,707
Office supplies	1,647	1,390	655	3,692	945	798	376	2,119
Campaign supplies	22,795	-	-	22,795	34,822	-	-	34,822
Imagination library books	-	32,830	-	32,830	-	-	-	-
Telephone	1,611	1,360	641	3,612	1,269	1,070	505	2,844
Postage	2,609	2,202	1,037	5,848	1,142	963	454	2,559
Rent	4,163	3,513	1,656	9,332	3,716	3,135	1,478	8,329
Local meetings/committee meetings	3,650	3,081	1,451	8,182	1,648	1,390	655	3,693
Conferences, conventions and travel	1,567	1,323	623	3,513	6,185	5,216	2,459	13,860
Community education	-	7,234	-	7,234	-	1,576	-	1,576
Dues and subscriptions	680	574	271	1,525	405	341	161	907
Insurance	1,712	1,445	681	3,838	1,264	1,066	503	2,833
Equipment repairs and maintenance	3,786	3,195	1,506	8,487	4,123	3,477	1,640	9,240
Miscellaneous	235	198	94	527	249	209	99	557
Depreciation	1,718	1,450	683	3,851	1,738	1,467	691	3,896
<b>Total Expenses</b>	<b>\$ 143,097</b>	<b>\$ 149,189</b>	<b>\$ 59,828</b>	<b>\$ 352,114</b>	<b>\$ 157,139</b>	<b>\$ 112,447</b>	<b>\$ 68,850</b>	<b>\$ 338,436</b>
Allocations	-	679,685	-	679,685	-	722,535	-	722,535
<b>Total Expenses and Allocations</b>	<b>\$ 143,097</b>	<b>\$ 828,874</b>	<b>\$ 59,828</b>	<b>\$ 1,031,799</b>	<b>\$ 157,139</b>	<b>\$ 834,982</b>	<b>\$ 68,850</b>	<b>\$ 1,060,971</b>

See accompanying notes to financial statements which are an integral part hereof.



SALINA AREA UNITED WAY, INC.  
Salina, Kansas

Exhibit IV

STATEMENTS OF CASH FLOWS

	For the Year Ended December 31,	
	2015	2014
<b>Cash Flows From Operating Activities</b>		
Contributions and accounts receivable	\$ 823,635	\$ 951,049
Interest received	1,904	2,462
Other revenue	109,630	43,449
Cash paid to suppliers and others	<u>(1,056,671)</u>	<u>(1,057,704)</u>
<b>Net Cash Used by Operating Activities</b>	<u>(121,502)</u>	<u>(60,744)</u>
 <b>Cash Flows From Investing Activities</b>		
Transfer to Community Foundation	(1,017)	(60,625)
Purchase of equipment	<u>-</u>	<u>(432)</u>
<b>Net Cash Used by Investing Activities</b>	<u>(1,017)</u>	<u>(61,057)</u>
 <b>Net Decrease in Cash</b>	(122,519)	(121,801)
<b>Cash at Beginning of Year</b>	<u>627,634</u>	<u>749,435</u>
 <b>Cash at End of Year</b>	<u>\$ 505,115</u>	<u>\$ 627,634</u>

**RECONCILIATION OF CHANGE IN NET ASSETS TO NET  
CASH USED BY OPERATING ACTIVITIES**

<b>Change in Net Assets</b>	<u>\$ (149,714)</u>	<u>\$ (95,923)</u>
 <b>Adjustments to reconcile change in net assets to net cash used by operating activities</b>		
Depreciation	3,851	3,896
Decrease in contributions receivable	50,683	49,062
Increase in prepaid expenses	(30,284)	(1,834)
Increase (Decrease) in accounts payable	(1,885)	1,205
Unrealized loss (gain) in market value	<u>5,847</u>	<u>(17,150)</u>
<b>Total Adjustments</b>	<u>28,212</u>	<u>35,179</u>
 <b>Net Cash Used by Operating Activities</b>	<u>\$ (121,502)</u>	<u>\$ (60,744)</u>

See accompanying notes to financial statements  
which are an integral part hereof.

**SALINA AREA UNITED WAY, INC.**  
Salina, Kansas

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2015 and 2014

**1. Nature of Activities:**

The Salina Area United Way, Inc., is a Kansas Corporation with exempt status under Internal Revenue Code Section 501(c)(3). The organization's mission is to strengthen our community. A summary of significant accounting policies is as follows:

**Accounting Policies:**

- A. Salina Area United Way, Inc. prepares its financial statements on the accrual basis of accounting in accordance with generally accepted accounting principles. The Salina Area United Way, Inc., allocates expenses into functional categories dependent upon the ultimate purpose of the expenditures. Expense categories of the Salina Area United Way, Inc. are as follows:**
- Resource Development (fundraising) - To secure support from private and public sectors for allocations to community priorities with certified partner organizations and other non-profit organizations through grants and other community impact investments.**
  - Program Services - Efforts to plan for and prioritize human service needs of the community, coordinate volunteer efforts for this purpose, provide community education and work with agencies to improve services to the Salina community.**
  - Administrative Expenses - Direction of the overall affairs of the Salina Area United Way, Inc.'s administration, personnel, and accounting.**
- B. Contributions receivable represent amounts promised from businesses and individuals in and around the Salina, Kansas area. Collectibility is dependent upon the stability of local economic conditions. An allowance is made for uncollectible contributions receivable in an amount considered adequate based upon past history and current conditions. All contributions are due within one year. Under terms stated on the contribution forms, donors grant variance power to the Salina Area United Way, Inc., that is, volunteers for the Salina Area United Way, Inc. have the authority to redirect gifts if they perceive that there are greater needs elsewhere in the community.**
- C. Furniture and fixtures are recorded at cost, if purchased, or fair market value as determined by the donor or management at the date acquired, if received as a donation. Depreciation of furniture and fixtures is determined using the straight-line method over the estimated useful life of each asset.**
- D. Annual fundraising campaigns are normally conducted in the last few months of the fiscal year to finance the subsequent year's appropriations and operating expenses. The income from cash received prior to the fiscal year-end applicable to such campaigns, is recorded as temporarily restricted on the Statement of Activities. The operating costs applicable to these annual campaigns are expensed as incurred.**
- E. The Board has designated a portion of unrestricted net assets to be used as a Community Impact Reserve. The purpose of this reserve is to provide stability in the level of funding for program allocations and to insulate programs from possible adverse economic conditions.**
- F. The Board has designated a portion of unrestricted net assets as an Operating Expense Reserve. The purpose of this reserve is to provide money for normal operations in the event of adverse economic conditions.**
- G. The Board has designated a portion of unrestricted net assets as a Make-A-Difference Reserve. The purpose of this reserve is to provide funding for proposals that through a collaborative process, will address one or more emerging high priority community issues.**
- H. The Board has designated a portion of unrestricted net assets as the Salina Area United Way Agency Fund. The purpose of this fund is to set aside funds transferred to the Greater Salina Community Foundation establishing an endowment for the Organization's benefit. This fund does not include donations from third parties to the Salina Area United Way Endowment Fund at the Greater Salina Community Foundation.**

- I. Income taxes are not provided for in the financial statements since the organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.
- J. Functional expenses have been allocated between resource development, program services and administration based on an analysis of each program's expenses to total expenses.
- K. The Organization 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 Organization is required to present a statement of cash flows.
- L. Pledges are recorded as contributions in the year received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Such contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the time restriction. Temporarily restricted net assets include contributions with donor imposed restrictions that are met with the passage of time or fulfillment of a purpose. They are reclassified to unrestricted net assets in the period in which the restriction expires. Temporarily restricted net assets include the following:

	December 31	
	2015	2014
Subsequent year contributions	\$ 354,317	\$ 461,299
Specific purpose contributions	103,058	36,792
	<u>\$ 457,375</u>	<u>\$ 498,091</u>

2. Cash and Cash Equivalents:

For purposes of the Statements of Cash Flows, the Organization considers cash on hand, cash in bank, and certificates of deposit to be cash and cash equivalents. The amounts included are as follows:

	December 31	
	2015	2014
Cash on hand and in bank	<u>\$ 505,115</u>	<u>\$ 627,634</u>

3. Contributions In-Kind:

Expenses paid with contributions in kind consisted of advertising and campaign supplies in the amount of \$3,446 and \$19,070 for the years ending December 31, 2015 and 2014, respectively. The expense amounts are included on Exhibit III in campaign supplies.

4. Operating Leases:

The Organization entered into a lease for office space and storage on a month to month basis. Rent expense was \$9,332 and \$8,329 for the years ending December 31, 2015 and 2014.

The Organization entered into a copier lease commencing July 18, 2008 for a period of thirty-nine months. Subsequent to October 18, 2011, the lease became a month to month lease. Lease payments were \$318 per month for 2015 and \$346 per month in 2014. Total rent expense under this lease was \$4,220 and \$3,442 for the years ending December 31, 2015 and 2014, respectively.

5. Bank Account Security:

The Organization maintains demand deposit accounts at three banks in Salina, Kansas. Balances in excess of \$250,000 are not insured by the Federal Deposit Insurance Corporation. At December 31, 2015 and 2014, the bank balance at one bank is not fully insured by the FDIC.

6. 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.

7. Retirement Plan:

During 2013, the organization established a SIMPLE retirement plan for all eligible employees. Under the provisions of the plan, employees can elect to have a portion of their salary directed to the plan. The organization matches employees' contributions dollar for dollar up to three percent. Total expense under the plan was \$2,225 and \$2,211 for the years ending December 31, 2015 and 2014, respectively.

8. Assets in Community Foundation:

The Organization transferred assets to the Greater Salina Community Foundation (Foundation) in order to establish an endowment for its benefit. The assets are held in a pooled investment fund by the Foundation. Distributions from the Foundation to the Organization will be made in the manner consistent with the Foundation's policies and procedures and in accordance with the organizational agreement with the Foundation. The Organization gave variance power over the transferred assets to the Foundation which allows the Foundation to exercise ultimate authority and control over the assets. The fund is invested by and held at the Foundation. The investment policy governing the underlying investments is established by the Board of the Foundation. The investment process of the Foundation seeks to achieve an after-cost total rate of return, (interest and dividend payments plus realized and unrealized capital appreciation) which exceeds the annual distribution with acceptable levels of risk. The assets are invested in a well diversified asset mix, which includes equity and debt securities, fixed income and cash that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 5% while growing the funds if possible. Actual returns in any given year may vary. Investment strategies are managed to not expose the funds to unacceptable levels of risk. The Foundation has a policy of appropriating for distributions each year an amount up to 5%, or the amount stipulated in the fund agreement if different, of each permanently restricted endowment fund's average fair value of the prior twenty quarters through the calendar year end proceeding the fiscal year in which the distribution is planned. In establishing this policy, the Foundation considered the long-term expected return on its investment assets.

Activity in the board-designated (unrestricted) fund held at the Foundation during December 31, 2015 and 2014 was as follows:

	<u>2015</u>	<u>2014</u>
Beginning balance, January 1	\$ 274,041	\$ 196,266
Appreciation (Depreciation)	(3,091)	19,282
Additions	1,017	60,625
Investment fees	<u>(2,756)</u>	<u>(2,132)</u>
Ending balance, December 31	<u>\$ 269,211</u>	<u>\$ 274,041</u>

9. Investment Income:

The following schedule summarizes the investment return, all of which is classified as unrestricted in the Statement of Activities:

	Money Market	Beneficial Interest	Total
<u>For the year ended December 31, 2015</u>			
Interest	\$ 1,904	\$ -	\$ 1,904
Realized and unrealized gain	-	(3,091)	(3,091)
Investment fees	-	(2,756)	(2,756)
Total	<u>\$ 1,904</u>	<u>\$ (5,847)</u>	<u>\$ (3,943)</u>
<u>For the year ended December 31, 2014</u>			
Interest	\$ 2,462	\$ -	\$ 2,462
Realized and unrealized gain	-	19,282	19,282
Investment fees	-	(2,132)	(2,132)
Total	<u>\$ 2,462</u>	<u>\$ 17,150</u>	<u>\$ 19,612</u>

10. Fair Value Measurements:

For assets and liabilities measured at fair value on a recurring basis during the period, U.S. generally accepted accounting principles requires quantitative disclosures about the fair value measurements separately for each major category of assets and liabilities.

Those assets measured at fair value on a recurring basis in the Statements of Financial Position and the types of inputs used to estimate fair value are as follows at December 31, 2015 and 2014.

<u>Description</u>	<u>Fair Value Measurements at Reporting Date Using</u>		
	<u>Quoted Prices in</u>	<u>Significant Other</u>	<u>Significant</u>
	<u>Active Markets</u>	<u>Observable</u>	<u>Unobservable</u>
	<u>for identical</u>	<u>Inputs (Level 2)</u>	<u>Inputs (Level 3)</u>
	<u>Assets (Level 1)</u>		
<u>For the year ended December 31, 2015</u>			
Beneficial interest	\$ 269,211	-	-
Total	<u>\$ 269,211</u>	<u>\$ 269,211</u>	<u>\$ -</u>
<u>For the year ended December 31, 2014</u>			
Beneficial interest	\$ 274,041	-	-
Total	<u>\$ 274,041</u>	<u>\$ 274,041</u>	<u>\$ -</u>

11. Pre-tax Benefit Plan:

The Organization adopted a cafeteria benefits plan effective January 1, 2003 for all eligible employees. A yearly election is made by those eligible employees regarding plan participation.

12. Income Taxes:

The organization is exempt from federal income taxes under IRS Code Section 501(c)(3). All required tax filings are up to date. Tax returns filed for years ending after December 31, 2012 are considered open tax years and subject to examination by the IRS.

**13. Subsequent Events:**

Salina Area United Way, Inc.'s management has evaluated events and transactions occurring after December 31, 2015 through July 11, 2017. The aforementioned date represents the date the financial statements were available to be issued.

Management has reported that additional unaudited pledges in the amount of \$438,114 were received by the organization from January 1, 2016 through April 30, 2016.

Management has entered into an operating lease agreement to rent office space and move their location to 210 E. Walnut, Salina, Kansas. The lease is for a period of 60 months commencing on March 1, 2016 for a monthly rate of \$1,500.

**SUPPLEMENTAL INFORMATION**

SALINA AREA UNITED WAY, INC.  
Salina, Kansas

Schedule 1

SCHEDULES OF ALLOCATIONS TO PARTNER  
ORGANIZATIONS AND OTHER ALLOCATIONS

	For the Year Ended December 31,	
	2015	2014
<b>Partner Organizations</b>		
Ashby House, Ltd.	\$ 31,506	\$ 31,506
Big Brothers/Big Sisters of Salina, Inc.	43,956	43,956
Girl Scouts of Kansas Heartland, Inc.	19,683	19,683
Central Kansas Foundation for Alcohol & Chemical Dependency	47,990	47,990
Child Advocacy and Parenting Services, Inc.	50,772	50,772
Consumer Credit Counseling Services	23,299	23,299
Coronado Area Council, Boy Scouts of America	30,811	30,811
Domestic Violence Association of Central Kansas	62,665	62,665
Kansas Legal Services	11,545	11,545
North Central Chapter, American Red Cross	47,323	52,023
The Volunteer Connection	36,583	36,583
SALINA Family HealthCARE Center	35,540	35,540
Salina Child Care Association, Inc.	63,151	63,151
Salina Family Young Men's Christian Association	38,183	38,183
United Cerebral Palsy of Kansas	28,863	28,863
Martin Luther King Jr., Child Development Center, Inc.	45,068	45,068
Catholic Charities of Salina, Inc.	25,247	25,247
<b>Total Partner Organizations</b>	<b>642,185</b>	<b>646,885</b>
<b>Other Allocations</b>		
Allocation to other United Ways	-	650
ACT for 2020	37,500	75,000
<b>Total Other Allocations</b>	<b>37,500</b>	<b>75,650</b>
<b>Total Allocations</b>	<b>\$ 679,685</b>	<b>\$ 722,535</b>