

VICTORIA COUNTY UNITED WAY, INC.

Financial Statements for the Year Ended June 30, 2016
(with comparative totals for 2015)



VICTORIA COUNTY UNITED WAY, INC.

Table of Contents

Independent Auditors' Report	1 - 2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
Supplemental Information	
Schedule of Agency Allocations	14



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Victoria County United Way, Inc.
Victoria, Texas

We have audited the accompanying financial statements of Victoria County United Way, Inc. (a nonprofit organization), which comprise the statement financial position as of June 30, 2016, and the related statements of activities, functional expenses and cash flows for the year 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 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 Victoria County United Way, Inc. as of June 30, 2016, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

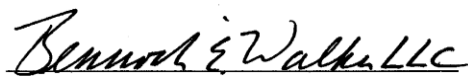
We have previously audited Victoria County United Way, Inc.'s 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 3, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of agency collections on page 14 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 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 respected in relation to the financial statements as a whole.

Emphasis of Matter

As discussed on Note 10 to the financial statements, pledges receivable and campaign contributions were overstated for the year ended June 30, 2015 and a prior period adjustment was recorded. Our opinion is not modified with respect to that matter.



Bennoch & Walker LLC
Certified Public Accountants
Houston, Texas

October 20, 2016

VICTORIA COUNTY UNITED WAY, INC.
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2016 (with comparative totals for 2015)

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents	\$ 387,932	\$ 360,746
Restricted cash for Victoria Alliance	-	20,511
Unconditional promises to give, net of allowance of \$68,000	261,320	277,311
Prepaid expenses	577	1,260
Property and equipment, net	327	475
Deposits	<u>450</u>	<u>450</u>
TOTAL ASSETS	<u>\$ 650,606</u>	<u>\$ 660,753</u>
LIABILITIES AND NET ASSETS (DEFICIT)		
Liabilities		
Agency allocation payable	\$ 615,000	\$ 658,600
Accounts payable	221	-
Accrued liabilities	2,810	10
Due to Victoria Alliance	<u>-</u>	<u>20,511</u>
Total Liabilities	<u>618,031</u>	<u>679,121</u>
Net Assets (Deficit)		
Unrestricted	(18,425)	(33,368)
Temporarily restricted	<u>51,000</u>	<u>15,000</u>
Total Net Assets (Deficit)	<u>32,575</u>	<u>(18,368)</u>
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	<u>\$ 650,606</u>	<u>\$ 660,753</u>

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

VICTORIA COUNTY UNITED WAY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016 (with comparative totals for 2015)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2016 Total</u>	<u>2015 Total</u>
Public Support and Revenues				
Contributions				
Gross campaign contributions, including amounts raised for others				
2013/14 Campaign	\$ 1,130	\$ -	\$ 1,130	\$ 13,139
2014/15 Campaign	15,141	-	15,141	949,152
2015/16 Campaign	931,740	-	931,740	15,000
2016/17 Campaign	-	40,000	40,000	-
2017/18 Campaign	-	11,000	11,000	-
Less: Donor-designated gifts	<u>(86,969)</u>	-	<u>(86,969)</u>	<u>(97,913)</u>
Total Campaign Contributions	861,042	51,000	912,042	879,378
Less: Provision for uncollectible pledges	<u>(68,000)</u>	-	<u>(68,000)</u>	<u>(73,521)</u>
Net campaign contributions	793,042	51,000	844,042	805,857
Grants	-	-	-	500
Sponsorship revenue	6,750	-	6,750	7,000
In-kind donations	7,750	-	7,750	8,550
Other income	<u>2,437</u>	-	<u>2,437</u>	<u>3,381</u>
Total Public Support and Revenues	<u>809,979</u>	<u>51,000</u>	<u>860,979</u>	<u>825,288</u>
Net assets released from temporary restrictions	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenues, and releases from temporary restrictions	<u>824,979</u>	<u>36,000</u>	<u>860,979</u>	<u>825,288</u>
Expenses				
Program services:				
Allocations to member agencies	615,000	-	615,000	656,300
Community investment	<u>57,665</u>	-	<u>57,665</u>	<u>73,058</u>
Total Program Expenses	<u>672,665</u>	-	<u>672,665</u>	<u>729,358</u>
Supporting Services:				
Management and general	71,477	-	71,477	63,563
Fundraising	<u>65,894</u>	-	<u>65,894</u>	<u>77,103</u>
Total Supporting Services	<u>137,371</u>	-	<u>137,371</u>	<u>140,666</u>
Total Expenses	<u>810,036</u>	<u>-</u>	<u>810,036</u>	<u>870,024</u>
Change in Net Assets (Deficit)	14,943	36,000	50,943	(44,736)
Net Assets, Beginning of Year	<u>(33,368)</u>	<u>15,000</u>	<u>(18,368)</u>	<u>26,368</u>
Net Assets (Deficit), End of Year	<u>\$ (18,425)</u>	<u>\$ 51,000</u>	<u>\$ 32,575</u>	<u>\$ (18,368)</u>

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

VICTORIA COUNTY UNITED WAY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016 (with comparative totals for 2015)

	Program		Supporting Services		2016 Total	2015 Total
	Agency Allocations	Community Investment	Management & General	Fundraising		
Agency allocations	\$ 615,000	\$ -	\$ -	\$ -	\$ 615,000	\$ 656,300
Salaries and wages	-	38,334	27,636	23,179	89,149	99,958
Employee benefits	-	1,432	1,033	866	3,331	16,545
Payroll taxes	-	3,110	2,242	1,880	7,232	8,728
Total salaries and related expenses	-	42,876	30,911	25,925	99,712	125,231
Professional fees	-	-	14,700	-	14,700	15,625
Telephone	-	414	402	402	1,218	1,506
Postage and shipping	-	466	452	452	1,370	1,363
Rent	-	3,450	3,450	2,958	9,858	7,416
Repairs and maintenance	-	-	720	1,337	2,057	853
Software support	-	-	490	910	1,400	2,138
Office supplies	-	1,271	1,233	1,233	3,737	5,384
Advertising	-	-	7,818	-	7,818	10,023
Program expense	-	-	-	23,638	23,638	15,261
Bank charges	-	-	412	412	824	355
Dues and subscriptions	-	6,414	6,225	6,225	18,864	11,946
Insurance	-	960	932	932	2,824	5,013
Internet	-	-	70	129	199	673
Utilities	-	-	2,321	-	2,321	1,280
Miscellaneous	-	1,740	1,304	1,304	4,348	9,508
Depreciation	-	74	37	37	148	149
TOTAL EXPENSES	\$ 615,000	\$ 57,665	\$ 71,477	\$ 65,894	\$ 810,036	\$ 870,024

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

VICTORIA COUNTY UNITED WAY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016 (with comparative totals for 2015)

	<u>2016</u>	<u>2015</u>
Cash Flows From Operating Activities		
Change in net assets	<u>\$ 50,943</u>	<u>\$ (44,736)</u>
Adjustments to reconcile change in net assets activities to net cash from operating:		
Depreciation	148	149
Change in operating assets and liabilities:		
Restricted cash	20,511	(20,511)
Unconditional promises to give, net	15,991	13,212
Prepaid expenses	683	1,905
Accounts payable	221	(1,327)
Grants payable	(43,600)	14,600
Accrued expenses	2,800	(413)
Due to Victoria Alliance	<u>(20,511)</u>	<u>20,511</u>
Change in Cash from Operating Activities	<u>27,186</u>	<u>(16,610)</u>
Net Change in Cash and Cash Equivalents	27,186	(16,610)
Cash and Cash Equivalents, Beginning of Year	<u>360,746</u>	<u>377,356</u>
Cash and Cash Equivalents, End of Year	<u>\$ 387,932</u>	<u>\$ 360,746</u>

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

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

Organization and Business – Victoria County United Way, Inc. (the Organization) was formed in October 1946 and incorporated on August 27, 1975. The purpose of the Organization is to bring together, in a united appeal, all possible campaigns of community accepted health, welfare, and recreational agencies, including local, state, and national service organization.

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation – The Organization’s financial statements are presented in accordance with Financial Accounting Standards Board’s (FASB) Accounting Standards Codification (ASC) 958-205-45-4, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205-45-4, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets – These are resources that are not subject to donor-imposed stipulations and can be used for the general operations of the Organization.

Temporarily restricted net assets – These are resources that are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.

Permanently restricted net assets – These are resources that are subject to donor restrictions requiring that the principal be held in perpetuity and any income thereon be used by the Organization.

In addition, the Organization is required by FASB ASC 958-205-45-4 to present a statement of cash flows.

Revenue Recognition – Generally, grants are recognized as revenues when earned. Grants that operate on a reimbursement basis are recognized on the accrual basis as revenues only to the extent of disbursements and commitments that are allowable for reimbursement. Revenues from contributions, donations and other sources are recognized as unrestricted or temporarily restricted revenues when received or unconditionally promised by a third party. Revenues from special events are recognized when the events are held. Interest income is recognized when earned based on passage of time. Program income and other income are recognized when received.

Contributions and Promises to Give – In accordance with FASB ASC 958-605-45-3, *Accounting for Contributions Received and Contributions Made*, contributions received are

VICTORIA COUNTY UNITED WAY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 (with comparative totals for 2015)

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

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Conditional promises to give cash or other assets are not recognized as revenues until received. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions are met in the fiscal year in which the contributions were recognized. All other donor-restricted contributions would be 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 and reported in the Statement of Activities as net assets released from restrictions.

The Organization uses the allowance method to determine uncollectible grants and promises to give receivable. The allowance is based on management's analysis of specific promises made. For the years ended June 30, 2016 and 2015, management recorded an allowance for doubtful accounts in the amounts of \$68,000 and \$73,521, respectively, to reflect its estimate of uncollectible pledges.

Contributed Services – The Organization recognizes contributed services at their fair value if the services provide value to the Organization and require specialized skills, are provided by individuals possessing those skills, and would have been purchased if not provided by contributors, as established by FASB ASC 958-605-25-26. Contributed services and supplies amounted to \$4,400 and \$8,550 for the years ended June 30, 2016 and 2015, respectively.

The Organization also receives numerous hours of volunteer assistance during its annual pledge campaign. However, because the nature of these services does not meet the criteria established in FASB ASC 958-605-25-26 for recognition, the value of these services has not been recorded in the financial statements.

Donated Materials – Donated materials received by the Organization for use in its programs or supporting services are recorded in the financial statements at the fair market value on the date of donation and shown as an expense in the year used.

Donor Designations – Designated funds contributed by companies and its participating employees to the Organization during the years ended June 30, 2016 and 2015, were made payable to specified organizations, both member and non-member agencies; therefore, the Organization's contributions on the financial statements are reduced by these designations.

Cash and Cash Equivalents – The Organization considers all monies in banks and highly liquid investments with maturities of three months or less from the date of purchase to be cash and cash equivalents. The carrying values of any cash and cash equivalents are deemed to approximate their fair values because of the short maturities of those financial instruments.

VICTORIA COUNTY UNITED WAY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 (with comparative totals for 2015)

Property and Equipment – The Organization capitalizes all expenditures for property and equipment in excess of \$250. Purchased property and equipment are carried at cost. Donated property and equipment are carried at fair value at the date of donation. Property and equipment items are depreciated using the straight-line method based on their estimated useful lives ranging from 5 to 7 years. Maintenance and repairs are charged to operations when incurred. Major improvements and renewals that extend the life of the asset are capitalized.

Advertising Cost – Advertising costs are expensed as incurred. Advertising expense for the years ended June 30, 2016 and 2015 was \$11,418 and \$10,023, respectively.

Income Taxes – The Organization is a nonprofit corporation that is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code (“Code”) and comparable State law, and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization did not conduct any unrelated business activities in the current fiscal year. Therefore, the Organization has made no provision for federal income taxes in the accompanying financial statements.

The Organization applies the provisions of FASB ASC Topic 740, *Income Taxes*, (formerly FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109*), which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FIN 48 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosures and transition.

The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. The significant estimates included in the financial statements are the estimates of useful lives used for depreciating property and equipment items.

Fair Value of Financial Instruments – ASC 820, *Fair Value Measurements and Disclosures* (formerly SFAS 157), defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market, establishes a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

VICTORIA COUNTY UNITED WAY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 (with comparative totals for 2015)

The valuation techniques required by ASC 820 are based upon observable and unobservable inputs, and ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1 - Quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level I assets include cash and cash equivalents with a fair value of \$387,932 and \$360,746 as of June 30, 2016 and 2015, respectively.
- Level 2 - Inputs other than quoted prices included in Level I, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 - Significant unobservable inputs that are supported by little or no market activity.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used are to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 2 – UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give at June 30, 2016 and 2015 consisted of the following:

	<u>2016</u>	<u>2015</u>
Unconditional promises to give	\$ 403,375	\$ 439,594
Less: donor designations	(74,055)	(88,762)
Less: allowance for uncollectible promises	<u>(68,000)</u>	<u>(73,521)</u>
Unconditional promises to give, net	<u>\$ 261,320</u>	<u>\$ 277,311</u>

VICTORIA COUNTY UNITED WAY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 (with comparative totals for 2015)

NOTE 3 – PROPERTY AND EQUIPMENT

As of June 30, 2016 and 2015, property and equipment consisted of the following:

	<u>2016</u>	<u>2015</u>
Furniture and fixtures	\$ 9,596	\$ 9,596
Less: Accumulated depreciation	<u>(9,269)</u>	<u>(9,121)</u>
Property and equipment, net	<u>\$ 327</u>	<u>\$ 475</u>

Depreciation expense charged to operations for the years ended June 30, 2016 and 2015 was \$148 and \$149, respectively.

NOTE 4 – LEASE COMMITMENTS

In 2015, the Organization conducted its administrative activities from facilities that were leased under a one-year operating lease expiring in 2016. The lease was terminated on June 30, 2015 when the building was sold by the landlord. Beginning July 2015, the Organization leased a new space on a month to month basis. They entered into a thirty-six (36) month non-cancellable operating lease beginning September 1, 2015 for the same space requiring monthly payments of \$800 and expiring August 31, 2018. Total rent expense charged to operations was \$9,858 and \$7,416 for the years ended June 30, 2016 and 2015, respectively. Future minimum lease payments under the lease are as follows:

<u>Year ending June 30,</u>	
2017	\$ 9,600
2018	9,600
2019	1,600
Thereafter	<u>-</u>
Total	<u>\$ 20,800</u>

NOTE 5 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets totaled \$51,000 and \$15,000 at June 30, 2016 and 2015, respectively. These amounts consist of campaign revenues pledged for use during future fiscal years.

NOTE 6 – EMPLOYEE BENEFITS

The Organization makes contributions equal to six percent (6%) of employees' salaries to Individual Simplified Employee Pension ("SEP") plans established for their benefit. SEP contributions made by the Organization during the year ended June 30, 2016 and 2015 totaled \$1,269 and \$5,076, respectively.

NOTE 7 – CONCENTRATION OF CREDIT RISKS

All of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, are insured by the Federal Deposit Insurance Corporation (FDIC) up to the standard maximum deposit insurance amount (\$250,000), for each deposit insurance ownership category. The Organization maintains its cash balances in two financial institutions. As of June 30, 2016 and 2015, there were no deposits in excess of federally insured limits.

NOTE 8 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs, fundraising, and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and fundraising activities benefited.

NOTE 9 – RELATED PARTY TRANSACTIONS

The Organization is an affiliate of The United Way of Texas (a State organization) and The United Way Worldwide (a National organization). The Organization pays annual affiliation fees to both the State and National United Way organizations. They in turn provide the Organization with educational opportunities, membership and other supporting services. The Organization paid affiliation fees of \$18,580 and \$11,222 for the years ended June 30, 2016 and 2015, respectively.

NOTE 10 – PRIOR PERIOD ADJUSTMENT

During the fiscal year ended June 30, 2016, the Organization noted an error in the previous year's promises to give receivable and campaign contributions. The promises to give receivable at June 30, 2015 and campaign contributions for the year then ended were overstated by \$42,821. The Organization recorded a prior period adjustment to retroactively restate the account balances by decreasing promises to give receivable and decreasing campaign pledges in the amount of \$42,821. The adjustment had no effect on the current years change in net assets.

VICTORIA COUNTY UNITED WAY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 (with comparative totals for 2015)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Net Assets, Beginning of Year, as previously stated	\$ 9,453	\$ 15,000	\$ 24,453
Prior Period Adjustment - overstatement of promises to give receivable and campaign contributions	<u>(42,821)</u>	<u>-</u>	<u>(42,821)</u>
Net Assets, Beginning of Year, as restated	(33,368)	15,000	(18,368)
Change in Net Assets	<u>14,943</u>	<u>36,000</u>	<u>50,943</u>
Net Assets, End of Year	<u>\$ (18,425)</u>	<u>\$ 51,000</u>	<u>\$ 32,575</u>

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 20, 2016; the date financial statements were available to be issued. No change to the financial statements for the year ended June 30, 2016 is deemed necessary as a result of this evaluation.

SUPPLEMENTAL INFORMATION

VICTORIA COUNTY UNITED WAY, INC.
SCHEDULE OF AGENCY ALLOCATIONS
FOR THE YEAR ENDED JUNE 30, 2016 (with comparative totals for 2015)

Agency	2016	2015
Cash Agency Allocations:		
Billy T. Cattan Recovery Outreach	\$ 31,000	\$ 34,500
CASA	30,800	33,500
Hope of South Texas	18,400	20,000
Mid Coast Family Services	85,100	97,000
STARS	35,000	44,000
Community Action Agency of Victoria, Texas	12,700	2,000
American Red Cross	20,000	22,800
Gulf Bend Center	10,000	22,500
Food Bank of the Golden Crescent	20,000	20,000
Habitat for Humanity, Victoria	28,200	30,000
Perpetual Help Home	40,000	42,300
Victoria Christian Assistance Ministry	47,000	50,000
Victoria Senior Citizens	67,700	72,000
Boys and Girls Club - Victoria	65,100	72,500
Boys and Girls Club - DeWitt County	15,000	2,000
Communities in Schools	29,000	30,000
Victoria Adult Literacy Council	27,000	27,000
YMCA	33,000	36,500
	<u>33,000</u>	<u>36,500</u>
 Total Cash Agency Allocations	 <u>\$ 615,000</u>	 <u>\$ 658,600</u>