

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees
United Way of Tuscola County
Cass City, Michigan

We have reviewed the accompanying financial statements of the United Way of Tuscola County (a nonprofit organization) which comprise the statement 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Anderson, Tuckey, Bernhardt & Doran, P.C.

Anderson, Tuckey, Bernhardt & Doran, P.C.
Certified Public Accountants
Caro, Michigan

May 23, 2016

FINANCIAL STATEMENTS

UNITED WAY OF TUSCOLA COUNTY
Statement of Financial Position
(Review)

	December 31,	
	2015	2014
ASSETS:		
Cash and cash equivalents	\$ 20,570	\$ 24,037
<i>Total Assets</i>	<i>\$ 20,570</i>	<i>\$ 24,037</i>
 LIABILITIES AND NET ASSETS:		
Net assets:		
Unrestricted	\$ 20,050	\$ 23,277
Temporarily Restricted	520	760
<i>Total Liabilities and Net Assets</i>	<i>\$ 20,570</i>	<i>\$ 24,037</i>

See accompanying notes and independent accountant's review report.

UNITED WAY OF TUSCOLA COUNTY
Statement of Activities
(Review)
Years Ended December 31, 2015 and 2014

	Unrestricted	Temporarily Restricted	Totals	
			2015	2014
CHANGES IN NET ASSETS				
PUBLIC SUPPORT:				
Campaign Contributions	\$ 51,187	-	\$ 51,187	\$ 53,938
Total Campaign support	51,187		51,187	53,938
Less: Donor designations	(520)	\$ 520	-	-
Net Assets released from restriction	760	(760)	-	-
Total Public Support	51,427	(240)	51,187	53,938
REVENUES				
Interest and Dividends	10	-	10	10
Total Revenues	10	-	10	10
TOTAL SUPPORT AND REVENUES	51,437	(240)	51,197	53,948
ALLOCATIONS, EXPENSES AND LOSSES:				
Allocations:				
Children and Youth	7,000	-	7,000	5,000
Families and Individuals	18,760	-	18,760	16,000
Community Services	26,400	-	26,400	21,560
Total Allocation	52,160	-	52,160	42,560
Management and General Expenses:				
Accounting and Legal Fees	1,025	-	1,025	1,025
Administrative Costs	216	-	216	384
Consultation Fees	200	-	200	-
Campaign Expenses	317	-	317	142
Membership Dues	746	-	746	739
Total Support Services	2,504	-	2,504	2,290
TOTAL ALLOCATION, EXPENSES AND LOSSES	54,664	-	54,664	44,850
INCREASE/DECREASE IN NET ASSETS	(3,227)	(240)	(3,467)	9,098
NET ASSETS AT BEGINNING OF YEAR	23,277	760	24,037	14,939
NET ASSETS AT END OF YEAR	\$ 20,050	\$ 520	\$ 20,570	\$ 24,037

See accompanying notes and independent accountant's review report.

UNITED WAY OF TUSCOLA COUNTY
Statement of Cash Flows
(Review)

	For the years ended, December 31,	
	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ (3,467)	\$ 9,098
Net cash provided (used) by operating activities	(3,467)	9,098
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	-	-
Net cash provided (used) by investing activities	-	-
Net increase (decrease) in cash and cash equivalents	(3,467)	9,098
Cash and cash equivalents, beginning of year	24,037	14,939
Cash and cash equivalents, end of year	\$20,570	\$24,037

See accompanying notes and independent accountant's review report.