

United Way of the Crossroads

Independent Auditors' Report and Financial Statements
for the Year Ended June 30, 2024
(with comparative totals for 2023)



Tipton & Company
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
United Way of the Crossroads
Victoria, Texas

Opinion

We have audited the accompanying financial statements of United Way of the Crossroads (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of the Crossroads as of June 30, 2024, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Way of the Crossroads and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of the Crossroads' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 United Way of the Crossroads' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of the Crossroads' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 allocations 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 respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited United Way of the Crossroads' 2023 financial statements (formerly Victoria County United Way, Inc.), and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 24, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Tipton & Company LLC

Tipton & Company
Certified Public Accountants
Houston, Texas

October 29, 2024

United Way of the Crossroads

Statement of Financial Position

<i>As of June 30, (with comparative totals for 2023)</i>	2024	2023
Assets		
Cash and cash equivalents	\$ 567,390	\$ 442,828
Unconditional promises to give, net	88,901	134,646
Prepaid expenses	1,199	676
Property and equipment, net	764	1,614
Deposits	450	450
Total Assets	\$ 658,704	\$ 580,214
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 8,686	\$ -
Accrued expenses	9,115	3,114
Agency allocation payable	507,000	492,550
Total Liabilities	524,801	495,664
Net Assets		
Without donor restrictions	78,885	57,706
With donor restrictions	55,018	26,844
Total Net Assets	133,903	84,550
Total Liabilities and Net Assets	\$ 658,704	\$ 580,214

United Way of the Crossroads

Statement of Activities

Year ended June 30, <i>(with comparative totals for 2023)</i>	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Public Support and Revenues				
Annual campaign contributions				
Campaign contributions and pledges	\$ 623,790	\$ -	\$ 623,790	\$ 610,279
Less: Donor-designated gifts	(8,202)	-	(8,202)	(11,446)
Less: Provision for uncollectible pledges	(29,819)	-	(29,819)	(7,716)
Net campaign contributions	585,769	-	585,769	591,117
Grants and contributions	40,000	154,000	194,000	80,153
Special event revenue	204,700	-	204,700	88,557
Less direct benefit to donor	(26,778)	-	(26,778)	(10,773)
Contributed nonfinancial assets	9,600	-	9,600	9,600
Other income	1,418	-	1,418	2,668
Net assets released from restrictions	125,826	(125,826)	-	-
Total Revenue and Support	940,535	28,174	968,709	761,322
Expenses				
Program Services				
Community investment	771,380	-	771,380	607,137
Total Program Services	771,380	-	771,380	607,137
Supporting Services				
Management and general	94,509	-	94,509	78,199
Fundraising	53,467	-	53,467	84,260
Total Supporting Services	147,976	-	147,976	162,459
Total Expenses	919,356	-	919,356	769,596
Change in Net Assets	21,179	28,174	49,353	(8,274)
Net Assets, Beginning of Year	57,706	26,844	84,550	92,824
Net Assets, End of Year	\$ 78,885	\$ 55,018	\$ 133,903	\$ 84,550

United Way of the Crossroads

Statement of Functional Expenses

Year ended June 30, <i>(with comparative totals for 2023)</i>	Program		Supporting Services			2024 Total	2023 Total
	Community Investments	Management and General	Fundraising	Total Supporting Services			
Community investments (grants for program services)	\$ 565,324	\$ -	\$ -	\$ -	\$ -	565,324	\$ 489,550
Salaries and related expenses	145,022	57,759	18,234	75,993	75,993	221,015	183,474
Advertising	1,575	-	4,724	4,724	4,724	6,299	10,740
Depreciation	-	850	-	850	850	850	850
Dues and subscriptions	5,798	5,798	4,970	10,768	10,768	16,566	9,769
Insurance	1,133	1,133	971	2,104	2,104	3,237	2,742
Meetings and events	42,881	1,045	1,045	2,090	2,090	44,971	12,462
Office expenses	3,137	2,617	2,106	4,723	4,723	7,860	10,622
Professional fees	-	19,125	-	19,125	19,125	19,125	13,051
Rent (including in-kind)	4,172	4,868	4,868	9,736	9,736	13,908	14,943
Repairs and maintenance	506	1,012	1,012	2,024	2,024	2,530	3,300
Supplies	1,832	302	15,537	15,839	15,839	17,671	18,093
Venue rental	-	-	26,778	26,778	26,778	26,778	10,773
Total Expenses, gross	771,380	94,509	80,245	174,754	174,754	946,134	780,369
Less: Direct benefit to donor	-	-	(26,778)	(26,778)	(26,778)	(26,778)	(10,773)
Total Expenses, net	\$ 771,380	\$ 94,509	\$ 53,467	\$ 147,976	\$ 147,976	\$ 919,356	\$ 769,596

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

United Way of the Crossroads

Statement of Cash Flow

<i>Year ended June 30, (with comparative totals for 2023)</i>	2024	2023
Cash Flows From Operating Activities		
Change in net assets	\$ 49,353	\$ (8,274)
Adjustments to reconcile change in net assets to net change in operating activities:		
Depreciation	850	850
Provision for uncollectible pledges	29,819	7,716
Changes in assets and liabilities:		
Unconditional promises to give, net	15,926	(16,009)
Prepaid expenses	(523)	71
Accounts payable	8,686	-
Accrued expenses	6,001	1,387
Agency allocation payable	14,450	2,550
Total Adjustments	75,209	(3,435)
Net Change in Operating Activities	124,562	(11,709)
Net Change in Cash and Cash Equivalents	124,562	(11,709)
Cash and Cash Equivalents, beginning of year	442,828	454,537
Cash and Cash Equivalents, end of year	\$ 567,390	\$ 442,828

United Way of the Crossroads

Notes to Financial Statements

NOTE 1 – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

United Way of the Crossroads (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 organizations. In November 2021, the Organization changed its name from Victoria County United Way, Inc. to United Way of the Crossroads.

The Organization is supported by contributions from people from government, business, faith groups, nonprofits and ordinary citizens.

The Organization brings together people from across the community – people from government, business, faith groups, nonprofits and ordinary citizens. The Organization's contribution is an investment in the community. It is the most effective way to improve lives through the Organization's member agencies because most people served have more needs than one agency alone can address. Additionally, United Way of the Crossroads and local agencies come together to focus on critical issues like helping individuals achieve their potential, helping families become stable and independent and improving people's health.

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.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

- *Net assets without donor restrictions* are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Assets restricted solely through the actions of the Board of Directors are reported as net assets without donor restrictions, board-designated.
- *Net assets with donor restrictions* are resources that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or use for a purpose specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-restricted endowment earnings are released when those earnings are appropriated with spending policies and are used for the specified purpose.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Promises to Give

United Way of the Crossroads

Notes to Financial Statements

Promises to give that are expected to be collected within one year are reported at net realizable value. Amounts expected to be collected in future years are discounted to estimate the present value of future cash flows. Discounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. An allowance for uncollectible promises to give is provided when it is believed balances may not be collected in full. The adequacy of the allowance at the end of each period is determined using a combination of historical loss experience and analysis of donor balances.

Property and Equipment

Property and equipment are stated at cost or fair value at date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and fixtures	5 - 7 years
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Additions and betterments of \$250 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is noted. If the carrying amount for the asset is not recoverable, the value is written down to the asset's fair value.

Contributions and Grants

Contributions and grants are recognized as revenue at fair value when an unconditional commitment is received from the donor. Contributions received with donor stipulations that limit their use are reported as increases in net assets with donor restrictions. Conditional contributions are subject to one or more barriers that must be overcome before the Organization is entitled to receive or retain funding. Conditional contributions are recognized as revenue at fair value when the conditions have been substantially met.

Donated Assets and Services

Donated assets and services are recognized at fair value as contributions when an unconditional commitment is received from the donor. The related expense is recognized as the item is used. Contributions of services are recognized when services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A substantial number of volunteers have contributed significant amounts of time in connection with programs, administration, and fundraising for which no amount has been recorded in the financial statements because the services did not meet the criteria for recognition under generally accepted accounting principles.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Functional Allocation of Expense

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of time and effort. Management and general expenses include those expenses that are not directly identifiable with any other specific function but

United Way of the Crossroads

Notes to Financial Statements

provide for the overall support and direction of the Organization.

Leases

The Organization accounts for leases in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, *Leases*. Leases are evaluated using the criteria in FASB ASC 842 to determine whether they will be classified as operating leases or finance leases. The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when terms of an existing contract are changed. The Organization determines if an arrangement conveys the right to use an identified asset and whether the Organization obtains substantially all of the economic benefits from and has the ability to direct the use of the asset. The Organization recognizes a lease liability and right-of-use (ROU) asset at the commencement date of the lease. The Organization has elected to not recognize ROU assets and lease liabilities for short-term leases that have an initial lease term of 12 months or less and for leases that management deems immaterial. Lease expense is recognized on a straight-line basis as rent expense in the statement of functional expenses.

Lease liabilities - Lease liabilities are measured based on the present value of future lease payments using the risk-free rate at the start of the lease term

Right of use (ROU) assets - ROU assets are recognized at the present value of the lease payments at inception of the lease adjusted, as appropriate, for certain other payments and allowances related to obtaining the lease and placing the asset in service. ROU assets are amortized over the term of the lease.

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*, 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. Topic 740 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

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. The reclassifications had no impact on net assets.

Advertising

Advertising costs are expensed as incurred. Advertising expenses for the years ended June 30, 2024 and 2023 were \$6,299 and \$10,740, respectively.

United Way of the Crossroads

Notes to Financial Statements

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure within one year of June 30, 2024, comprise the following:

Cash and cash equivalents	\$ 567,390
Unconditional promises to give, net	88,901
Financial assets available to meet cash needs for general expenditures within one year	\$ 656,291

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program activities, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The Organization sets a goal of having financial assets on hand to meet 60 days of normal operating expenses, which are, on average, around \$48,000. As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

NOTE 3 – CONCENTRATION OF CREDIT RISKS

All of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, will be 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, 2024 and 2023 the material deposits in excess of federally insured limits was approximately \$41,000 and \$0 respectively.

NOTE 4 – UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give at June 30, 2024 and 2023 consisted of the following:

	2024	2023
Unconditional promises to give due in one year	\$118,901	\$179,646
Less: allowance for uncollectible promises	(30,000)	(45,000)
Unconditional promises to give, net	\$ 88,901	\$134,646

NOTE 5 – PROPERTY AND EQUIPMENT

As of June 30, 2024 and 2023, property and equipment consisted of the following:

	2024	2023
Furniture and fixtures	\$13,847	\$13,847
Less: accumulated depreciation	(13,083)	(12,233)
Total property and equipment, net	\$ 764	\$1,614

Depreciation expense for the years ended June 30, 2024 and 2023 was \$850 and \$850, respectively.

NOTE 6 – LEASE COMMITMENTS AND DONATED FACILITIES

In July 2023, the Organization entered into a twelve (12) month lease agreement for certain office space in Victoria, Texas, cancellable by either party with sixty (60) days written notice. As the agreement does not require the Organization to provide the landlord with monetary or non-monetary consideration at market rates in exchange for access to the premises, the arrangement qualifies as an in-kind contribution. An analysis of similar office space was

United Way of the Crossroads

Notes to Financial Statements

performed by management to determine the fair value of the Victoria, Texas leased space. Accordingly, the Organization has recorded in-kind rent revenue and expense on the statement of activities in the amount of approximately \$9,600 for both of the years ended June 30, 2024 and 2023.

Additionally, the Organization entered into a non-cancellable operating lease beginning March 1, 2020 for office equipment requiring monthly payments of \$204 and expiring May 31, 2025.

The Organization's lease arrangements are not recognized in the statement of financial position as the obligations are either short-term or deemed immaterial by management. Total rent expense was \$13,908 and \$14,944 for the years ended June 30, 2024 and 2023, respectively. Future minimum lease payments are as follows:

Year ending June 30,	
2025	2,468
Thereafter	-
Total	\$2,468

NOTE 7 – NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions at June 30, 2024 and 2023 consist of the following:

	2024	2023
Undesignated	\$ 68,885	\$ 47,706
Board designated reserve	10,000	10,000
Total net assets without donor restrictions	\$ 78,885	\$ 57,706

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2024 and 2023 are restricted for the following purposes or periods:

	2024	2023
Subject to expenditure for specified purpose:		
Community Resource Center	\$ 31,518	\$ 26,844
Community Health Needs Assessment Project	23,500	-
Total net assets with donor restrictions	\$ 55,018	\$ 26,844

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. The following amounts were released from restrictions for the years ended June 30, 2024 and 2023:

	2024	2023
Satisfaction of purpose restrictions:		
Community Resource Center	\$ 95,326	\$ 23,155
Community Health Needs Assessment Project	30,500	-
Satisfaction of time restriction	-	2,093
Total net assets released from restrictions	\$125,826	\$ 25,248

United Way of the Crossroads

Notes to Financial Statements

NOTE 9 – CONCENTRATIONS

For the year ended June 20, 2024, five donor pledge balances were seventy-three percent (73%) of total promises to give and two donor contributions were thirty-six percent (36%) of total public support and revenues.

For the year ended June 20, 2023, five donor pledge balances were sixty-two percent (62%) of total promises to give and one donor contribution was thirty-seven percent (37%) of total public support and revenues.

In addition, the Organization conducts its operations solely in the greater Victoria area, and, therefore, is subject to risks from changes in local economic conditions. A downturn in the economy could cause a decrease in contributions concurrently with an increase in community need for the Organization's services.

NOTE 10 – 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 \$14,242 and \$7,764 for the years ended June 30, 2024 and 2023, respectively.

NOTE 11 – RECLASSIFICATION OF NET ASSETS

During the year ended June 30, 2024, the Organization noted that net assets with donor restrictions were overstated by \$47,702 on the June 30, 2023 financial statements. Accordingly, net asset with donor restrictions at June 30, 2023 were decreased by \$47,702 and net assets without donor restrictions were increased by \$47,702. There was no effect on the current year's financial statements as a result of the reclassification.

NOTE 12 – SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 29, 2024, the date the financial statements were available to be issued. The Organization has determined that no change to the financial statements for the year ended June 30, 2024 is deemed necessary as a result of this evaluation.

SUPPLEMENTAL SCHEDULE

United Way of the Crossroads

Schedule of Agency Allocations

Year ended June 30, (with comparative totals for 2023)	2024	2023
Cash Agency Allocations		
Billy T. Cattan Recovery Outreach	\$ 32,000	\$ 27,200
Boys and Girls Club - DeWitt County	13,000	13,000
Boys and Girls Club - Victoria	35,000	35,000
CASA	20,000	18,900
Communities in Schools	22,000	20,000
Community Action Agency of Victoria, Texas	20,000	20,000
Food Bank of the Golden Crescent	29,000	29,000
Gulf Bend Center	28,000	24,000
Habitat for Humanity, Victoria	15,000	12,000
Hope of South Texas	25,000	25,000
Hospice of South Texas	-	2,000
Mid Coast Family Services	90,000	90,000
Perpetual Help Home	30,000	40,000
Prospera	15,000	15,000
STARS	27,500	25,000
SJRC Texas	10,000	-
Victoria Christian Assistance Ministry	-	27,000
Victoria ISD	29,000	-
Victoria Senior Citizens	40,000	37,500
YMCA	21,500	28,950
Total Cash Agency Allocations	\$ 502,000	\$ 489,550