

Return of Organization Exempt From Income Tax

2002

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning 04/01/02, 2002, and ending 03/31/03, 20

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
United Way of York County

Number and street (or P O box if mail is not delivered to street address) Room/suite
800 East King Street

City or town state or country and ZIP + 4
York, PA 17403

D Employer identification number
23 1352588

E Telephone number
(717) 843-0957

F Accounting method: Cash Accrual
 Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes" enter number of affiliates ▶

H(c) Are all affiliates included? Yes No (If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site ▶ **www.unitedway-york.org**

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **6,964,337**

I Enter 4-digit GEN ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

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Revenue	1	Contributions, gifts, grants, and similar amounts received	1a	6,660,024	Total	6,796,565
	a	Direct public support	1b	0		
	b	Indirect public support	1c	136,541		
	c	Government contributions (grants)	1d	6,796,565		
	d	Total (add lines 1a through 1c) (cash \$ 6,796,565 noncash \$ 0)	2	72,211		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	3	2,352		
	3	Membership dues and assessments	4	6,601		
	4	Interest on savings and temporary cash investments	5	58,270		
	5	Dividends and interest from securities	6a			
	6a	Gross rents	6b			
	b	Less rental expenses	6c	0		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	7			
7	Other investment income (describe ▶)	8a				
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other			
8b	Less cost or other basis and sales expenses	8a				
8c	Gain or (loss) (attach schedule)	8b				
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	0			
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0			
9	Special events and activities (attach schedule)	9a				
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9b				
b	Less direct expenses other than fundraising expenses	9c	0			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	10a				
10a	Gross sales of inventory, less returns and allowances	10b				
b	Less cost of goods sold	10c	0			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	11	28,338			
11	Other revenue (from Part VII, line 103)	12	6,964,337			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	13	5,932,512			
Expenses	13	Program services (from line 44, column (B))	14	386,477		
	14	Management and general (from line 44, column (C))	15	401,563		
	15	Fundraising (from line 44, column (D))	16	71,844		
	16	Payments to affiliates (attach schedule) See Statement 1	17	6,792,396		
	17	Total expenses (add lines 16 and 44, column (A))	18	171,941		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	19	5,030,677		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	20	-270,122		
	20	Other changes in net assets or fund balances (attach explanation) Stmt 2	21	4,932,496		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				

513

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) Stmt 3 (cash \$ <u>5,329,430</u> noncash \$ <u>0</u>)	5,329,430	5,329,430		
23	Specific assistance to individuals (schedule)	0			
24	Benefits paid to or for members (schedule)	0			
25	Compensation of officers, directors, etc.	0			
26	Other salaries and wages	663,265	271,450	207,781	184,034
27	Pension plan contributions	47,459	19,424	14,869	13,166
28	Other employee benefits	55,061	22,536	17,251	15,274
29	Payroll taxes	54,064	22,126	16,936	15,002
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	8,000	0	8,000	0
32	Legal fees	10,463	0	10,463	0
33	Supplies	28,277	11,573	8,858	7,846
34	Telephone	13,679	5,598	4,285	3,796
35	Postage and shipping	15,302	6,263	4,794	4,245
36	Occupancy	26,007	10,644	8,147	7,216
37	Equipment rental and maintenance	8,664	3,546	2,714	2,404
38	Printing and publications	0	0	0	0
39	Travel	15,544	6,362	4,869	4,313
40	Conferences, conventions, and meetings	21,747	8,901	6,811	6,035
41	Interest	13	0	13	0
42	Depreciation depletion etc (schedule) Stmt 4	53,296	21,811	16,696	14,789
43	Other expenses not covered above (itemize) a				
	b See Statement 5				
	c				
	d				
	e				
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	6,720,552	5,932,512	386,477	401,563

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____ and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)

What is the organization's primary exempt purpose? Fundraising, Community Impact, Voluntarism

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Fundraising, Community Impact, Voluntarism	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)
a	See Statement 6 (Grants and allocations \$ _____)	
b	 (Grants and allocations \$ _____)	
c	 (Grants and allocations \$ _____)	
d	 (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	5,932,512

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		150	45	150
	46	Savings and temporary cash investments		1,471,256	46	616,090
	47a	47a	0	0	47c	0
		47b	0			
	48a	48a	5,016,263	4,491,650	48c	4,511,143
		48b	505,120			
	49	Grants receivable		1,712	49	1,921
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	
	51a	51a		0	51c	0
		51b				
	52	Inventories for sale or use		0	52	0
	53	Prepaid expenses and deferred charges		13,250	53	16,060
	54	Investments—securities (schedule) Stmt 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		1,782,319	54	2,288,299
	55a	55a		0	55c	0
		55b				
56	Investments—other (attach schedule)		0	56		
57a	57a	918,383	274,944	57c	296,030	
	57b	622,353				
58	Other assets (describe <input type="checkbox"/> See Statement 9)		18,855	58	7,610	
59	Total assets (add lines 45 through 58) (must equal line 74)		8,054,136	59	7,737,303	
Liabilities	60	Accounts payable and accrued expenses		2,174,408	60	1,966,660
	61	Grants payable		849,051	61	838,147
	62	Deferred revenue		0	62	0
	63	Loans from officers directors, trustees, and key employees (attach schedule)		0	63	
	64a	Tax-exempt bond liabilities (attach schedule)		0	64a	
		b Mortgages and other notes payable (attach schedule)		0	64b	
65	Other liabilities (describe <input type="checkbox"/>)		0	65		
66	Total liabilities (add lines 60 through 65)		3,023,459	66	2,804,807	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		1,630,566	67	1,440,269
	68	Temporarily restricted		2,032,452	68	2,208,834
	69	Permanently restricted		1,367,659	69	1,283,393
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		5,030,677	73	4,932,496	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		8,054,136	74	7,737,303	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See page 27 of the instructions)

N/A

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a description of each activity		<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes See Statement 11	<input checked="" type="checkbox"/>	
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
78b If "Yes," has it filed a tax return on Form 990-T for this year?		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," statement		<input checked="" type="checkbox"/>
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership governing bodies trustees, officers, etc., to any other exempt or nonexempt organization?		<input checked="" type="checkbox"/>
80b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures See line 81 instructions 81a 0		
81b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	
82b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b 166,392		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a 501(c)(4) (5), or (6) organizations a Were substantially all dues nondeductible by members?		
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
85c Dues assessments, and similar amounts from members		
85d Section 162(e) lobbying and political expenditures		
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 86a		
86b Gross receipts, included on line 12, for public use of club facilities 86b		
87a 501(c)(12) orgs Enter a Gross income from members or shareholders 87a		
87b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		<input checked="" type="checkbox"/>
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0 , section 4912 0 , section 4955 0		
89b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		<input checked="" type="checkbox"/>
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0		
89d Enter Amount of tax on line 89c, above, reimbursed by the organization 0		
90a List the states with which a copy of this return is filed PA		
90b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) 90b 21		
91 The books are in care of United Way of York County Telephone no () 717-843-0957 Located at 800 East King Street, York, PA ZIP + 4 17403		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Rental to exempt organizations			03	72,211	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments			03	2,352	
95 Interest on savings and temporary cash investments			14	6,601	
96 Dividends and interest from securities			14	58,270	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a <u>Miscellaneous Income</u>			03	28,338	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		167,772	0
105 Total (add line 104, columns (B), (D), and (E))					167,772

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)


Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please  Date **8/11/2003**

Date _____ Check if _____ Preparer's SSN or PTIN (See Gen. Inst. W)

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions)

OMB No 1545 0047

2002

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

United Way of York County

Employer identification number

23 1352588

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Gail Nourse 800 East King Street, York, PA 17403	Director - Focus On Our	54,077	8,953	0
Elizabeth Martin 800 East King Street, York, PA 17403	Director - Finance & MIS 37 5	51,153	7,696	0
Deborah Gogniat 800 East King Street, York, PA 17403	Director - Resource Development 37 5	50,028	8,073	0
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		✓
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above or (2) section 501(c)(4), (5) or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11 or 12) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	7,389,577	6,125,813	5,547,245	5,254,269	24,316,904
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends amounts received from payments on securities loans (section 512(a)(5)), rents royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	152,781	181,561	175,749	185,695	695,786
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	36,861	313,252	31,197	36,177	417,487
23 Total of lines 15 through 22	7,579,219	6,620,626	5,754,191	5,476,141	25,430,177
24 Line 23 minus line 17	7,579,219	6,620,626	5,754,191	5,476,141	25,430,177
25 Enter 1% of line 23	75,792	66,206	57,542	54,761	

Stmt 13

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	▶	26a	
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts	▶	26b	
	c Total support for section 509(a)(1) test Enter line 24 column (e)	▶	26c	
	d Add Amounts from column (e) for lines 18 _____ 19 _____	▶	26d	
	22 _____ 26b _____	▶	26e	
	e Public support (line 26c minus line 26d total)	▶	26e	
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	%

27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person" prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year				
	(2001) 0 (2000) 0 (1999) 0 (1998) 0				
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of and amount received for each year that was more than the larger of (1) the amount on line 25 for the year or (2) \$5 000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				
	(2001) 0 (2000) 0 (1999) 0 (1998) 0				
	c Add Amounts from column (e) for lines 15 _____ 16 _____	▶	27c	24,316,904	
	17 _____ 20 _____ 21 _____	▶	27d	0	
	d Add Line 27a total _____ and line 27b total _____	▶	27e	24,316,904	
	e Public support (line 27c total minus line 27d total)	▶	27e	24,316,904	
	f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	▶	27f	25,430,177	
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	96 %	
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	3 %	

28 Unusual Grants For an organization described in line 10, 11 or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes" please describe. If "No" please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975 2 C B 587, covering racial nondiscrimination? If "No," attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table—		
	If the amount on line 40 is—		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is—		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	
	✓	0

If 'Yes' to any of the above also attach a statement giving a detailed description of the lobbying activities

Statement 1
Form 990
Page 1
Part I
Question 16

United Way of York County
23-1352588

Payments to affiliates

Affiliate	Purpose	Amount
United Way of America 701 North Fairfax Street Alexandria, VA 22314	Dues	\$46,332 00
United Way of Pennsylvania 17 South Market Square Harrisburg, PA 17101	Dues	\$25,512 00

Statement 2
Form 990
Page 1
Part I
Question 20

United Way of York County
23-1352588

Other changes in Net Assets or Fund Balances

Explanation	Amount
Unrealized Loss on Investments	-\$270,122 00
Total	-\$270,122 00

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED 3/31/03

ATTACHMENT TO FORM 990

Page 2 Part II - Line 22 Grants and Allocations

2002/2003 Member Agency Allocations

Adams-Hanover Counseling Services	\$54,600
Arc of York County	55,208
ACCESS-York, Inc	51,340
American Red Cross - Hanover	121,523
American Red Cross - York	246,561
Bell Socialization Services	36,064
Big Brothers/Big Sisters of York County, Inc	36,500
Boy Scouts of America, York-Adams Area Council	159,500
Catholic Charities	50,000
MidPenn Legal Services	7,000
Child Care Consultants	52,000
Community Progress Council, Inc	31,230
CONTACT-York	25,618
Crispus Attucks Association, Inc	154,000
Family Service of York and York County, Inc	209,325
FIRST	33,500
Girl Scouts, Penn Laurel Council	120,000
Holy Child Nursery	15,000
Leadership York	17,500
Lutheran Social Services, South Region	83,300
Mental Health Association of York County	62,600
New Hope Ministries, Inc	55,157
Penn-Mar Organization, Inc	77,915
The Lehman Center	40,000
The Salvation Army	171,640
United Cerebral Palsy of South Central PA	39,000
Victim Assistance Center	31,790
Visiting Nurse Association - Hanover/Spring Grove	33,000
Visiting Nurse Association - York County	71,000
YMCA - Hanover Area Family	78,600
YMCA - York and York County	195,000
York County Blind Center	26,833
York County Literacy Council	57,100
York Day Nursery and Kindergarten	133,000
York Health Corporation	53,000
York Jewish Community Center	94,500
York Spanish American Center	51,952
YWCA - Hanover	113,600
YWCA - York	<u>235,085</u>
Total United Way Agency Campaign Support	3,180,541

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED 3/31/03

ATTACHMENT TO FORM 990

Page 2 Part II - Line 22 Grants and Allocations (continued)

Miscellaneous Grant Allocations	
Drop-In Center for the Unemployed	998
York YWCA	10,000
York Counts	15,000
Funds Available for Future Allocations	<u>53,427</u>
Total Miscellaneous Grant Allocations	79,425
Total Agency Designations	<u>2,069,464</u>
Total 2002 Grants and Allocations	<u><u>\$5,329,430</u></u>

**UNITED WAY OF YORK COUNTY
DEPRECIATION SCHEDULE
3/31/2003**

ASSET #	DESCRIPTION	DATE PLACED IN SERVICE	LIFE	COST	PRIOR A/D	CURRENT DEPR	ENDING A/D
GROUP 10 - LAND & BUILDING							
10-01	LAND	06/30/71		26,063 19	0 00	0 00	0 00
10-02	BUILDING	06/30/71	40	413,788 76	318,100 15	10,344 72	328,444 87
10-03	BOY SCOUTS OFFICE PARTITION	07/01/77	40	275 00	170 13	6 88	177 01
10-04	ENERGY CONSERVATION IMPROV	07/01/80	30	9,301 00	6,743 12	310 03	7,053 15
10-05	CEILING - BOY SCOUTS	07/01/80	30	4,056 15	2,940 72	135 21	3,075 93
10-06	NEW HEATING SYSTEM	07/01/81	30	10,377 00	7,562 43	345 90	7,908 33
10-07	VENETIAN BLINDS	07/01/83	30	1,547 74	993 11	51 59	1,044 70
10-08	WINDOWS	07/01/83	30	3,864 00	2,479 40	128 80	2,608 20
10-11	REFURBISH OFFICE STORAGE ROOM	07/01/86	7	8,158 00	8,158 00	0 00	8,158 00
10-20	FLAG POLE	07/01/89	7	505 65	505 65	0 00	505 65
10-21	WINDOWS	07/01/89	30	400 00	169 96	13 33	183 29
10-22	CABINETS	07/01/89	30	821 00	348 96	27 37	376 33
10-23	CONSTRUCTION OF ROOMS	07/01/89	40	454 32	144 84	11 36	156 20
10-24	NEW ROOF	07/30/90	30	45,300 00	17,616 67	1,510 00	19,126 67
10-25	COOLING SYSTEM	07/11/90	30	12,662 31	4,959 44	422 08	5,381 52
10-26	ELECTRICAL/PAINTING/CARPET	05/17/90	30	2,409 40	950 34	80 31	1 030 65
10-27	STORAGE SHELVES	11/20/90	30	638 00	241 06	21 27	262 33
10-28	AIR CONDENSORS - DONATED	04/09/90	10	25,705 00	25,705 00	0 00	25,705 00
10-29	GAS LINE INSTALLATION	01/23/91	30	2,048 79	762 57	68 29	830 86
10-30	BATHROOM HEAT LAMPS	01/01/91	5	1,253 81	1,253 81	0 00	1,253 81
10-31	FRESH AIR DUCTS	03/26/91	10	750 00	750 00	0 00	750 00
10-32	AIR CONDITIONING SYSTEM	06/06/91	10	5,790 00	5,790 00	0 00	5 790 00
10-33	TWINAX CABLE INSTALL/RELOCATE	02/27/92	10	860 00	860 00	0 00	860 00
10-34	PRO-TECH SECURITY SYSTEM	03/05/92	10	1,350 00	1,350 00	0 00	1,350 00
10-35	RENOVATIONS - BOY SCOUTS	03/05/92	30	14,437 00	4,852 41	481 23	5,333 64
10-36	CARPET	03/05/92	7	3,519 00	3,519 00	0 00	3,519 00
10-37	REMASTER LOCKS	03/19/92	7	392 70	392 70	0 00	392 70

ASSFT #	DESCRIPTION	DATE PLACED IN SERVICE	LIFE	COST	PRIOR A/D	CURRENT DEPR	ENDING A/D
10-38	PHONE LINES - OFFICE	04/09/92	10	927 50	927 50	0 00	927 50
10-39	ELECTRICAL WORK - NEW OFFICES	06/04/92	10	1,819 57	1,789 27	30 30	1,819 57
10-40	ROOM PARTITIONS	07/09/92	10	1,488 09	1,450 89	37 20	1,488 09
10-41	MINI-BLINDS	06/18/92	10	384 00	374 40	9 60	384 00
10-42	HVAC CONTROL SYSTEM	09/09/93	30	5,200 00	1,487 75	173 33	1,661 08
10-43	2 WALL MOUNT WATER FOUNTAINS	12/16/93	30	1,039 00	285 70	34 63	320 33
10-44	PARTITION WALL	12/23/93	40	1,296 00	267 30	32 40	299 70
10-45	UNEMPLOYMENT CENTER LOCK	12/30/93	7	139 90	139 90	0 00	139 90
10-46	B/B HEATER	12/30/93	10	192 85	159 14	19 29	178 43
10-47	WORKSTATIONS - LE ROOM	07/20/95	10	8,310 00	5,540 00	831 00	6,371 00
10-48	OFFICE RENOVATIONS	06/05/97	10	3,945 00	1,906 74	394 50	2,301 24
10-49	BATHROOM RENOVATIONS	12/31/97	10	14,250 00	6,056 25	1,425 00	7,481 25
10-50	SECURITY SYSTEM	05/01/98	5	1,850 00	1,449 16	370 00	1,819 16
10-51	HALL ALARM	11/01/98	5	575 00	392 90	115 00	507 90
10-52	SECURITY LIGHTING	07/01/98	10	5,000 00	1,875 00	500 00	2,375 00
10-53	CIRCULATOR MOTOR	11/22/99	5	1,463 18	682 83	292 64	975 47
10-54	HALLWAY DIRECTORY	03/15/99	5	825 00	501 88	165 00	666 88
10-55	TWO ENTRANCE CANOPIES	08/26/99	5	1,501 00	775 51	300 20	1,075 71
10-56	RESURFACE PARKING LOT	03/30/00	10	39,500 00	6,912 50	3,950 00	10,862 50
10-57	OFFICE RENOVATIONS	08/07/01	10	1,320 00	88 00	132 00	220 00
10-58	OFFICE RENOVATIONS	09/22/01	10	4,660 00	233 00	466 00	699 00
10-59	CABINETS & COUNTERTOP	10/31/01	10	1,306 00	54 42	130 60	185 02
10-60	GLASS END EXTERIOR DOOR	03/28/02	10	2,661 57	0 00	266 16	266 16
10-61	GYRO-TECH DOOR OPERATOR	04/10/02	10	2,029 00	0 00	202 90	202 90
10-62	RECOGNITION WALL	09/17/02	5	7,840 00	0 00	849 33	849 33
10-63	FIRE ALARM	10/31/02	5	14,700 00	0 00	1,225 00	1,225 00
	TOTAL GROUP 10 - LAND & BUILDING			720,950 48	450,669 51	25,910 44	476,579 95
GROUP 20 - FURNITURE & EQUIPMENT							
20-01	PARKING LOT LIGHTING	07/01/77	10	5,346 00	5,346 00	0 00	5,346 00
20-02	HVAC CONTROLS	07/01/78	10	2,700 00	2,700 00	0 00	2 700 00
20-28	ALARM SYSTEM	07/01/88	10	3,152 00	3,152 00	0 00	3,152 00

ASSET #	DESCRIPTION	DATE PLACED IN SERVICE	LIFE	COST	PRIOR A/D	CURRENT DEPR	ENDING A/D
20-29	BARTON/WIRE POWER POLES	07/01/89	10	406 54	406 54	0 00	406 54
20-40	MICROWAVE	07/01/89	10	159 87	159 87	0 00	159 87
20-42	DICTAPHONE	07/01/89	10	492 00	492 00	0 00	492 00
20-43	SNOW BLADE & CHAIN	07/01/89	10	308 00	308 00	0 00	308 00
20-44	LASER PRINTER STAND	07/01/89	10	158 55	158 55	0 00	158 55
20-46	TERMINAL STANDS	07/01/89	10	509 85	509 85	0 00	509 85
20-47	ALARM SYSTEM	07/01/89	10	2 000 00	2,000 00	0 00	2,000 00
20-51	2 TABLES & CHAIRS	09/03/92	7	108 22	108 22	0 00	108 22
20-52	12 STACKABLE CHAIRS	04/09/92	7	139 80	139 80	0 00	139 80
20-53	DESK LIGHT & COMPUTER TABLE	07/02/92	7	85 22	85 22	0 00	85 22
20-54	TABLE	09/17/92	7	113 54	113 54	0 00	113 54
20-55	60 IN ROUND TABLE	09/24/92	7	193 75	193 75	0 00	193 75
20-57	3 TABLES	05/21/92	7	95 27	95 27	0 00	95 27
20-58	REFRIGERATOR	01/14/93	7	200 00	200 00	0 00	200 00
20-59	12 STACKING CHAIRS	03/25/93	7	142 12	137 03	0 00	137 03
20-60	6 CHAIRS - IBM DONATION	12/10/93	5	180 00	180 00	0 00	180 00
20-71	IBM OPTRA R LASER PRINTER	12/05/95	5	1,299 00	1,299 00	0 00	1,299 00
20-83	IBM DESKTOP COMPUTER & MONITOR	12/14/95	5	2,675 50	2,675 50	0 00	2,675 50
20-87	SYQUEST DRIVE	01/05/96	5	820 48	820 48	0 00	820 48
20-88	IBM PERSONAL COMPUTER	06/20/96	5	2,819 00	2,819 00	0 00	2,819 00
20-89	GTE PHONE SYSTEM	05/06/96	5	11,246 28	11,246 28	0 00	11,246 28
20-90	POWERMAC PC	12/12/96	5	3,545 00	3,131 41	0 00	3,131 41
20-92	SHREDDER	12/31/97	5	1,595 00	1,355 75	239 25	1,595 00
20-97	SIMPLIMATIC PAPER FOLDER	02/01/98	5	999 00	832 50	166 50	999 00
20-93	COMPUTER SYSTEM	03/01/98	5	65,261 00	53,296 47	11,964 53	65,261 00
20-94	WIRING	03/01/98	5	3,529 54	2,882 46	647 08	3,529 54
20-95	IMS SOFTWARE	03/01/98	5	10,700 00	8,738 32	1,961 68	10,700 00
20-96	DIGI ACCELEPORT	06/01/98	5	1,632 00	1 251 20	326 40	1,577 60
20-97	GROUPWISE & BORDER MANAGER	01/15/99	5	8,308 00	5,330 97	1,661 60	6,992 57

ASSET #	DESCRIPTION	DATE PLACED IN SERVICE	LIFE	COST	PRIOR A/D	CURRENT DEPR	ENDING A/D
20-98	FINANCE SOFTWARE	03/15/00	5	3,600 00	1,470 00	720 00	2,190 00
20-99	COMPAQ DESKPRO COMPUTER	06/06/00	5	3,130 00	1,095 50	626 00	1,721 50
20-100	LIGHTWARE PROJECTOR	01/31/00	5	2,015 00	873 17	403 00	1,276 17
20-101	COMPAQ NOTEBOOK COMPUTER	02/29/00	5	1,626 04	677 51	325 21	1,002 72
20-102	NETWORK ASSOCIATES VIRUS UPGRADE	03/31/00	5	1,496 00	598 40	299 20	897 60
20-103	2 9 1GB HARD DRIVES FOR SERVER	03/31/00	5	1,018 00	407 20	203 60	610 80
20-104	NETWARE 5 1 UPGRADE	03/31/00	5	1,349 00	539 60	269 80	809 40
20-105	TOBIT FAXWARE	04/30/00	5	1,109 00	425 10	221 80	646 90
20-106	VOICE MAIL UPGRADE	09/18/01	5	1,356 05	135 60	271 21	406 81
20-107	COMPUTER UPGRADE	04/01/02	5	34,473 00	0 00	6,894 60	6,894 60
20-108	RECEPTIONIST WORK AREA	03/20/03	5	2,063 06	0 00	0 00	0 00
20-109	1990 PONTIAC GRAND PRIX	03/10/03	3	13,277 00	0 00	184 40	184 40
	TOTAL GROUP 20 - FURNITURE & EQUIPMENT			197,432 68	118,387 06	27,385 86	145,772 92
	GRAND TOTAL			918,383 16	569,056 57	53,296 30	622,352 87

UNITED WAY OF YORK COUNTY
 EIN 23-1352588
 TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Page 2 Part II - Line 43 Other Expenses

	<u>Total</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Accreditation and Training	97,721	97,721	0	0
Advertising	50,440	1,000	0	49,440
Campaign and Communications	72,710	12,717	3,699	56,294
Computer	39,774	16,278	12,460	11,036
Dues & Subscriptions	6,296	2,577	1,972	1,747
Education	3,549	3,549	0	0
Employment Costs	1,711	700	536	475
Building Maintenance	25,692	0	25,692	0
Gateways	7,427	7,427	0	0
Insurance	14,187	4,040	7,409	2,738
Other Expenses	6,163	2,528	1,922	1,713
Planning Grant	13,945	13,945	0	0
Professional Fees	9,005	8,705	300	0
Quality Enhancement	21,661	21,661	0	0
Total Other Expenses	370,281	192,848	53,990	123,443

Statement 6
Form 990
Page 2
Part III
Question

United Way of York County
23-1352588

Program Services

Achievement		Pgm Svc Exp
Provide funding to community-wide initiatives and 87 programs of 42 member agencies in the areas of Early Education & Youth Development, Family Support & Community Development, & Emergency, Basic Needs, & Self-Sufficiency Services		\$5,932,512 00
Grants and Allocations	\$5,329,430 00	
	Total	\$5,932,512 00

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Page 3 Part IV Balance Sheets - Line 56 Other Investments

	<u>Cost</u>	<u>Market Value</u>
Certificates of Deposit	918,000	931,777
Mutual Funds	1,328,600	1,027,702
York Foundation - Perpetual Trust	<u>328,820</u>	<u>328,820</u>
	<u>2,575,420</u>	<u>2,288,299</u>

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Page 3 Part IV Balance Sheets - Line 57 a-b Land, Building, and Equipment

	<u>Cost</u>	<u>Accum Depr</u>	<u>Book Value</u>
Land	26,063	0	26,063
Building	694,887	476,580	218,307
Furniture and Equipment	35,765	30,734	5,031
Automobile	13,277	184	13,093
Computer Equipment	148,391	114,855	33,536
	<u>918,383</u>	<u>622,353</u>	<u>296,030</u>

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Page 3 Part IV Balance Sheets - Line 58 Other Assets

	<u>Beginning Of Year</u>	<u>End Of Year</u>
Interest Income Receivable	8,643	7,610
Miscellaneous	<u>10,212</u>	<u>0</u>
	<u>18,855</u>	<u>7,610</u>

Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Hrs	Comp	Benefits	Expenses
Robert J Woods 800 East King Street York, PA 17403	Executive Director	50	\$97,656 00	\$13 838 00	\$0 00
Patnck Ball 20 West Market Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
John Bartman York Street Hanover, PA 17331	Board Member	2	\$0 00	\$0 00	\$0 00
W Robert Berkebile 221 West Philadelphia Street, Suite York, PA 17404	Board Member	2	\$0 00	\$0 00	\$0 00
Richard Boyd 1490 Hametown Road Glen Rock, PA 17327	Board Member	2	\$0 00	\$0 00	\$0 00
Joan Brennan 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Anthony Campisi 183 Leader Heights Road York, PA 17402	Board Chair	5	\$0 00	\$0 00	\$0 00
Matthew Clemens 105 Leader Heights Road York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
R Joseph Crosswhite 107 West Market Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
Edward Daisey P O Box 100 Glen Rock, PA 17327	Board Member	2	\$0 00	\$0 00	\$0 00
Sally Dixon P O Box 15118 York, PA 17405	Chair-Elect	5	\$0 00	\$0 00	\$0 00
Marsha Everton 140 East Market Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
Keith Gee 45 Monument Road, Suite 200 York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Terry Gingrow 205-2 St Charles Way	Board Member	2	\$0 00	\$0 00	\$0 00

Name and Address	Title	Hrs	Comp	Benefits	Expenses
York, PA 17402					
Michael Gleim 800 East Market Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Kittie Hake 1780 Sixth Avenue York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Enc Hartman 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
William R Hartman, Jr 1800 Hollywood Drive York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Elbert Hill P O Box 15512 York, PA 17405	Board Member	2	\$0 00	\$0 00	\$0 00
William Hose 28 East Market Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
Jean Jameson 1551 Mt Rose Avenue York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Gregory L Johnson 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
David Kennedy 140 East Market Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
Michael W King 221 W Philadelphia St , 6th Floor York, PA 17404	Board Member	2	\$0 00	\$0 00	\$0 00
Michael Kochenour 235 St Charles Way York, PA 17402	Board Member	2	\$0 00	\$0 00	\$0 00
Flavius Lilly 300 Highland Avenue Hanover, PA 17331	Board Member	2	\$0 00	\$0 00	\$0 00
Suzanne McConkey York College of Pennsylvania York PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Karen McCormack 209 North Beaver Street York, PA 17405	Board Member	2	\$0 00	\$0 00	\$0 00
Joel Menchey 80 Wetzel Drive Hanover, PA 17331	Board Member	2	\$0 00	\$0 00	\$0 00

Name and Address	Title	Hrs	Comp	Benefits	Expenses
Mark Ottemiller 3687 Concord Road York, PA 17402	Board Member	2	\$0 00	\$0 00	\$0 00
Norberto Plaza P O Box 3537 York, PA 17402	Board Member	2	\$0 00	\$0 00	\$0 00
John Riggle 2005 South Queen Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
George Ruffin 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Nancy Ryan 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Linda Sanders 475 Sundale Drive York, PA 17402	Board Member	2	\$0 00	\$0 00	\$0 00
C Matthew Smith 96 South George Street York, PA 17401	Treasurer	5	\$0 00	\$0 00	\$0 00
Nancy Stough 1430 West College Avenue York PA 17404	Board Member	2	\$0 00	\$0 00	\$0 00
Lulu Thomas 710 Texas Avenue York, PA 17404	Board Member	2	\$0 00	\$0 00	\$0 00
Kirk Tucker 1425 Eden Road York, PA 17402	Board Member	2	\$0 00	\$0 00	\$0 00
Alan Turner P O Box 1592-364B York, PA 17405	Board Member	2	\$0 00	\$0 00	\$0 00
Carol Wagman 800 East King Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00
Harry Zimmerman 101 South George Street York, PA 17401	Board Member	2	\$0 00	\$0 00	\$0 00
Rev David Lovelace 140 North Beaver Street York, PA 17403	Board Member	2	\$0 00	\$0 00	\$0 00

UNITED WAY OF YORK COUNTY

BYLAWS

Amended by the Board of Directors on the following dates

June 20, 1972
May 27, 1975
March 24, 1980
October 25, 1982
December 13, 1982
February 25, 1985
March 23, 1987
April 28, 1989
May 21, 1990
January 24, 1994
January 24, 2000
April 21, 2003

UNITED WAY OF YORK COUNTY

BYLAWS

ARTICLE I. NAME & LOCATION

The name of the Corporation shall be United Way of York County. The principal place at which the activities of this Corporation shall be carried on shall be located in York County, Pennsylvania.

ARTICLE II. PURPOSES

The primary interest and strength of the United Way is its people. Its mission is to inspire the people of York County to make a difference in the lives of their neighbors through financial generosity and volunteer commitment.

1. This will be done by
 - a) Managing an annual fund raising campaign in a cost-effective manner on behalf of the health and human service needs of York Countians,
 - b) Building alternative funding resources, enabling the United Way to undertake long-range goals and objectives,
 - c) Conducting a resource distribution process which reflects the diversity of the community in responding to the interests of contributors and the needs of service recipients, while maintaining a sensitivity to the needs of the organizations eligible to receive funds,
 - d) Working together with other concerned organizations and individuals, to identify, ameliorate, and where possible, resolve health and human care problems in York County,
 - e) Including all components of a diverse community in the activities of the United Way,
 - f) Heightening the community's awareness of United Way's efforts to improve the quality of life for York Countians,
 - g) Serving as a central resource for the recruitment, training, and development of volunteers as well as offering technical assistance in the management of non-profit organizations.
2. No substantial part of the activities of this Corporation shall be for the purpose of carrying on propaganda or otherwise attempting to influence legislation. None of the activities of this Corporation shall consist of participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

- 3 No part of the net earnings of this Corporation shall inure to the benefit of any private shareholder or any individual. The property of this Corporation is irrevocably dedicated to charitable purposes and upon liquidation, dissolution, or abandonment of the owner, after providing for debts and obligations thereof, the remaining assets will be distributed to a non-profit fund, foundation or Corporation which is organized and operated exclusively for charitable purposes which has established its tax-exempt status under sections 501(c)(3) and 509 (a) (1), (2), or (3) of the Internal Revenue Code of 1954

ARTICLE III. THE PUBLIC AT LARGE

The public at large, who either reside in or work in York County, may attend the Annual Meeting of the Corporation

ARTICLE IV. COMMUNITY REPRESENTATIVES

- 1 The members of this organization shall be the Community Representatives who shall have the ultimate authority and responsibility for the corporation
- 2 Community Representatives shall be 30 residents of York County who are representative of diverse elements of the community including taxpayers, donors, users of community services, and persons affiliated with agencies and organizations serving the community
- 3 Nominations shall be made in accordance with Article VII, "Nominating Committee "
- 4 Persons elected as Community Representatives shall serve a three-year term. No one who has served two (2) consecutive three-year terms shall be elected as a Community Representative until at least one (1) year has elapsed after the expiration of the second of such three-year terms. The term of the members shall be staggered with 1/3 elected each year
- 5 Community Representatives shall serve for three years or until succeeded in office
- 6 Community Representatives shall be elected by all persons attending the Annual meeting of the Corporation
- 7 No meeting shall be called for the purpose of considering dissolution of the Corporation without at least 60 days notice to the Community Representatives. The purpose of such a meeting shall be advertised on at least two occasions prior to the date scheduled in a newspaper of general circulation in York County
- 8 A quorum of the Community Representatives shall be those who attend meetings of Community Representatives
- 9 The Community Representatives at their first meeting immediately following the Annual Meeting of the Corporation shall elect the Board of Directors

- 10 Notice of the Annual Meeting shall be given at least fifteen (15) days prior to the date of the Annual Meeting by advertising once in one newspaper of general distribution in York County and by first class mail to Community Representatives at least ten (10) days prior to the Annual Meeting
- 11 Special meetings of the Community Representatives for any purpose or purposes shall be called by the Chair or Secretary at the request in writing of one –half of the Community Representatives Such request shall in any case state the purpose or purposes of the proposed meeting Business transacted at all special meetings shall be confined to the subjects stated in the call and matters germane thereof All Community Representatives shall be informed of each special meeting at least ten (10) days prior to the meeting by written notice mailed to the Community Representatives
- 12 The Chair of the Corporation shall preside at the meetings The Executive Director of the Corporation in his or her capacity as Secretary of the Corporation shall tabulate the votes for the Community Representatives, and for the memberships of the Board of Directors and shall keep minutes of the meetings

ARTICLE V. BOARD OF DIRECTORS

- 1 The officer of this Corporation shall be under the control of a Board of Directors consisting of no less than twenty-seven (27) persons, and no more than forty-five (45) persons No members of the Board of Directors shall be paid personnel of the Corporation or of any member agency receiving financial support from the Corporation
- 2 Vacancies on the Board of Directors caused by death or resignation shall be filled by election of persons to serve for the balance of such unexpired terms at any regular or special meeting of the Board of Directors
- 3 A Director who misses three (3) consecutive meetings of the Board of Directors without valid cause or notification shall be deemed to have submitted his or her resignation from the Board of Directors Before his or her resignation becomes effective, he or she shall be personally contacted by the Chair of the Corporation to determine whether or not he or she had valid cause to miss one or more of the meetings
- 4 Members shall elect the Directors for three-year terms No person may serve more than two (2) consecutive three-year terms except after an absence from the Board of Directors of one (1) year
- 5 Meetings will be conducted in accordance with "Robert's Rules of Order," subject to some modification by the Chair
- 6 A quorum is 25% of the Board of Directors membership
- 7 To the fullest extent permitted by Pennsylvania law, as is now in effect and as may be amended from time to time, a Director shall not be personally liable,

as such, for action taken or for any failure to take action unless the Director has breached or failed to perform the duties of his or her office under the Non-Profit Corporation Law and the breach or failure to perform constitutes self-dealing, willful misconduct or recklessness. Nothing herein shall relieve a Director from responsibility or liability pursuant to any criminal statute or the liability of a director for payment of taxes pursuant to Federal, State or Local law.

ARTICLE VI. OFFICERS

- 1 The officers of the Corporation shall be a Chair, a Chair-Elect, and a Treasurer
- 2 The Chair (if applicable), Chair-Elect, and Treasurer shall be elected from the membership of the Board of Directors. The Chair-Elect who has served two successive elected terms as a member of the Board of Directors may be elected Chair even though he or she is no longer eligible to be elected to another term on the Board of Directors.
- 3 Election of the Chair-Elect and Treasurer of the Corporation shall be held at the regularly scheduled Board of Directors meeting immediately prior to the Annual Meeting. In the event that the Chair-Elect is unable to assume the position of Chair at the Annual Meeting following his or her term as Chair-Elect, the Board of Directors shall elect the Chair of the Corporation at the same time the Chair-Elect and Treasurer are elected.
- 4 The Executive Director of the Corporation shall serve as Secretary of the Corporation, without vote.
- 5 The officers shall have the power and perform the duties customarily devolving upon such officers.
- 6 The Chair shall serve for a one-year term and shall be eligible to succeed himself or herself for one additional one-year term.
- 7 The Treasurer shall serve for a one-year term and shall be eligible to succeed himself or herself for one additional one-year term.
- 8 The Chair-Elect shall serve for a one-year term and shall be eligible to succeed himself or herself for one additional one-year term. Upon its vacancy, the position of the Chair of the Corporation shall be assumed by the Chair-elect.
- 9 The Chair, or in his or her absence, a designated officer, appointed by the Chair, shall preside at the Annual Meeting and at all meetings of the Board of Directors and the Executive Committee.
- 10 The Chair shall appoint all divisions, standing and special committees with the approval of the Board of Directors.

- 11 The Treasurer shall have the custody of all funds and securities of the Corporation and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation, shall invest monies and shall deposit all monies and other valuable effects in the name and to the credit of the Corporation and in such depositories as may be designated by the Board of Directors. He or she shall disburse the funds of the Corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the Board of Directors at the regular meetings of the Board of Directors, or whenever they may require it, an account of all transactions and of the financial condition of the Corporation.
- 12 The Board of Directors shall require the Treasurer, and may, at its discretion, require any other officer or any employee of this corporation to give a bond in a sum and with one or more sureties satisfactory to the Board of Directors, condition upon the faithful performance of the duties of his or her office and for the restoration to the Corporation in case of death, resignation, retirement, or removal from office of all papers, vouchers, money, and other property of whatever kind in his or her possession or under his or her control belonging to the Corporation.
- 13 The Board of Directors shall cause the financial records to be audited annually by an independent certified public accountant.

ARTICLE VII. COMMITTEES

1. Executive Committee

- a) The Executive Committee shall consist of the Immediate Past Chair, Chair, Chair-Elect, Treasurer, and Division Chairs.
- b) The Executive Committee shall have the authority to act in emergencies on behalf of the Board of Directors between its regular meeting and to perform other duties as specified by the Board of Directors.
- c) The committee shall have the power to make rules and regulations for the conduct of its business. A majority shall constitute a quorum.
- d) The Executive Committee shall keep regular minutes of its proceedings and report same to the Board of Directors.

2. Nominating Committee

- a) The Chair shall appoint a minimum of seven persons to serve as a Nominating Committee. Not more than three of the appointees shall be members of the Board of Directors.
- b) The Nominating Committee shall prepare a slate of candidates for election as Officers and present the same at the regularly scheduled Board of Directors meeting immediately prior to the Annual Meeting of the Corporation, a slate of candidates for election as Community Representatives and present the same at the Annual Meeting of the

Corporation, and a slate of candidates for election as Directors and present the same at the meeting of Community Representatives which immediately follows the Annual Meeting

- c) In the notice of the Annual Meeting of the Corporation, there shall appear the Nominating Committee's slate of officers, Directors, and Community Representatives

3. Finance Committee

- a) The Finance Committee shall be chaired by the Treasurer
- b) The Finance Committee shall ensure efficient and effective procedures for collection of annual pledges as well as year-round fiscal management of the Corporation
- c) The Finance Committee shall recommend the Corporation's operational budget to the Board of Directors
- d) The Finance Committee shall monitor the Corporation's endowment funds, including those managed by the York Foundation

4. Personnel Committee

- a) The Personnel Committee shall develop, review, and recommend policies affecting employed staff, including conditions of employment, economic benefits, staff development opportunities, and salary ranges
- b) The Personnel Committee shall also serve as a resource to the Chair and the Executive Director on all personnel matters

5. Other Committees

The Chair shall appoint ad hoc committees as necessary to further the aim of the Corporation

ARTICLE VIII. DIVISIONS

1. Resource Development Division

The Resource Development Division shall be comprised of the Campaign Cabinet and such other committees as shall be designated by the Board of Directors or the Chair. The Chair of the division shall be a member of the Board of Directors

2. Resource Distribution Division

The Resource Distribution Division shall be comprised of the Allocations Steering Committee, the Affiliation Committee, the Agency Review Committee and such other committees as shall be designated by the Board of Directors or

the Chair The Chair of the division shall be a member of the Board of Directors

3. Community Initiatives Division

The Community Initiatives Division shall be comprised of the Community Initiatives Committee and such other committees as shall be designated by the Board of Directors or the Chair The Chair of the division shall be a member of the Board of Directors

4. Labor Participation Division

The Labor Participation Division shall be comprised of the Labor Advisory Committee and such other committees as shall be designated by the Board of Directors or the Chair The Chair of the division shall be a member of the Board of Directors

ARTICLE IX. PRESIDENT AND STAFF

1. Executive Director

- a) The Board of Directors shall employ an Executive Director, who shall be responsible for the conduct of the Corporation's business within the prescribed policies of the Board of Directors and the Corporation
- b) He or she shall act as Secretary of the Corporation without vote
- c) He or she shall serve as an ex-officio member of all standing and special committees without a vote

2. Staff

The Executive Director shall employ staff with the approval of the Board of Directors, shall direct the work of all staff of the Corporation, and shall have the authority to discipline and discharge staff

ARTICLE X. FISCAL YEAR

The fiscal year of the Corporation shall be April 1 to March 31

ARTICLE XI. NONDISCRIMINATION

All members, officers, directors, committee members, employees, and persons served by this Corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, disability, sexual preference or national origin

ARTICLE XII. AMENDMENTS

- 1 These Bylaws may be amended by the affirmative vote of two-thirds of the members present and voting at a regular or special meeting of the Board of Directors
- 2 A statement of the proposed amendments to the Bylaws shall be provided in a written notice of the meeting given at least fourteen (14) days prior to the meeting date

ARTICLE XIII. CONFLICT OF INTEREST

- 1 **Definition** A conflict of interest may exist when the interests or concerns of any director, officer or staff members, or said person's immediate family, or any party, group or organization in which said persons hold a position as an employee, officer, director or partner, may be seen as competing with the interests or concerns of the United Way of York County
- 2 **Disclosure** Each member of the Board of Directors and staff of United Way of York County must disclose in writing to the Board any possible conflict of interest This disclosure must be updated annually
- 3 **Compliance** When such conflict of interest is relevant to a matter requiring action by the Board of Directors, the interested director shall bring it to the attention of the Board The interested Director may, at the discretion of the Chair, participate in any discussion but shall not vote on the particular matter

ARTICLE XIV. MISCELLANEOUS PROVISION

- 1 a) The Corporation will indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorney's fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he or she acted in good faith and in a manner he or she reasonable believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonable believed in, or believed was not opposed to, the best interests of the corporation, and with respect to any criminal action or proceeding, has no reasonable cause to believe that his or her conduct was unlawful
- b) The preceding notwithstanding, indemnification pursuant to subsection (a)

shall not be made in any case in which the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness

- c) Any indemnification under the Bylaw shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard in conduct. Such determination shall be made
 - (i) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding, or
 - (ii) by the Community Representatives
- d) Upon the approval and direction of the Board of Directors, the corporation may (i) establish a fund to secure its indemnification obligations, (ii) procure insurance to secure such obligations, or (iii) secure such obligations partially by establishing a fund and partially through insurance
- e) Expenses incurred by an officer, director, employee or agent in defending a civil or criminal action, suit or proceeding, at the discretion of and upon approval by the Board of Directors, may be paid by the corporation in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such person to repay such an amount if it shall ultimately be determined that he or she is not entitled to be indemnified by the corporation
- f) The indemnification and advancement of expenses provided by, or granted pursuant to the Bylaw, shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to benefit of the heirs, executors and administrators of such person
- g) The indemnification provided by this Bylaw shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any agreement, vote of Community Representatives or directors, or otherwise

**BE IT RESOLVED THAT THE EXECUTIVE COMMITTEE OF
THE UNITED WAY OF YORK COUNTY SHALL:**

- 1 Review requests for emergency assistance, grant funding and other projects and make recommendations regarding such requests to the Board of Directors,
- 2 Have the authority to approve or disapprove line item amounts in the operational budget as recommended by the Finance Committee, subject to a total amount as shall be approved by the Board of Directors,
- 3 Review and have the authority to approve or disapprove recommendations submitted by the Personnel Committee relative to salary adjustments and other personnel matters except the hiring/firing of the Executive Director

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Schedule A Page 2 Part III Item 4b

Attached is an explanation of the requirements for agencies to become a member agency of United Way of York County. Upon affiliation, an agency is eligible to receive an allocation of funds as a result of our fundraising efforts.

In addition to the affiliation requirements, the agencies must submit a copy of their annual audit. They also submit applications annually for the funding of programs provided by their organizations. The program applications are reviewed by volunteers who determine a recommended level of agency funding. These amounts are then approved by the Executive Committee and Board of Directors.

We also have a group of volunteers who review each of the member agencies every three years to determine if there are any issues that may not have come up during the annual program funding process. These volunteers look at the financial stability of the organizations by reviewing the annual audits as well as investment and reserve policies in addition to other pertinent items.

UNITED WAY OF YORK COUNTY

REQUIREMENTS FOR AFFILIATION

To be a full member agency of the United Way, an agency must meet the following requirements:

- 1 Be legally incorporated as a non-profit agency and tax exempt under section 501(c)(3) of the Internal Revenue Code.
- 2 Be in operation for at least one year prior to applying for affiliation.
3. Be governed by a volunteer Board of Directors whose members:
 - Adopt a constitution or bylaws which states the agency's mission, purpose and responsibilities;
 - Meet on a regular basis,
 - Conduct an annual meeting,
 - Serve without pay for a limited number of years or terms,
 - Consist of a diverse group of people representing different segments of the community;
 - Assure the agency meets all legal and financial requirements; and
 - Select, employ and evaluate an executive director.
4. Adopt a mission statement reflecting the overall purpose of the agency and develop strategic goals and objectives to carry out the mission.
- 5 Have an annual audit conducted by an independent, certified public accountant.
- 6 Provide services consistent with United Way policy which meet a community human care need and do not unnecessarily duplicate services of another agency
7. Be able to demonstrate a need for United Way funding
8. Agree to sign and abide by the Statement of Agreement between the United Way and the member agency and adhere to the Self-Support Policies and Procedures and all other policies defining the relationship between the United Way and member agencies

UNITED WAY OF YORK COUNTY
EIN 23-1352588
TAXABLE YEAR ENDED MARCH 31, 2003

ATTACHMENT TO FORM 990

Schedule A Page 3 Support Schedule Line 22 Other Income

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Other Income	772	8,145	12,563	17,438
Processing Fees	29,020	25,375	16,729	15,313
Bequests	7,069	279,732	1,905	3,426
	<u>36,861</u>	<u>313,252</u>	<u>31,197</u>	<u>36,177</u>

**UNITED WAY
OF YORK COUNTY**

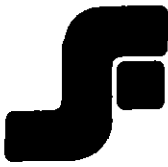
FINANCIAL STATEMENTS
With Supplementary Information

YEARS ENDED MARCH 31, 2003 AND 2002

UNITED WAY OF YORK COUNTY

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SELIGMAN, FRIEDMAN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Directors
United Way of York County
800 East King Street
York, Pennsylvania 17403

We have audited the accompanying Statements of Financial Position of the **United Way of York County** as of March 31, 2003 and 2002, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended. These financial statements are the responsibility of the Organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **United Way of York County** as of March 31, 2003 and 2002, and the changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Seligman Friedman & Company P.C.

York, Pennsylvania
May 2, 2003

Page 1

Robert N. Levy, CPA, CSEP
Edward L. Waltemyer, CPA
James A. Smeltzer, CPA, ABV
Robert S. Freed, CPA, CFA, CFE

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Jodi L. Green, CPA
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James J. Karchner, CPA/PFS, CFP

Arthur J. Full, CPA, CFA
Edward E. Wagoner, CPA
Claire S. Weaver, CPA, CSEP
Founding Partner
Murray D. Friedman, CPA

UNITED WAY OF YORK COUNTY
STATEMENTS OF FINANCIAL POSITION

	March 31,	
	2003	2002
ASSETS		
CASH	\$ 611,137	\$1,277,942
CASH - RESTRICTED	5,103	193,464
ACCOUNTS RECEIVABLE		
2002/2003 and 2001/2002 Campaign - Less Allowance for Uncollectible Pledges of \$467,621 and \$441,906, respectively	3,913,583	3,674,582
2001/2002 and 2000/2001 Campaign - Less Allowance for Uncollectible Pledges of \$37,499 and \$58,552, respectively	42,090	46,372
Investment Income	7,610	8,643
Miscellaneous	<u>1,921</u>	<u>10,212</u>
TOTAL ACCOUNTS RECEIVABLE	3,965,204	3,739,809
INVESTMENTS		
Unrestricted	1,565,479	1,380,532
Restricted - Beneficial Interest in Perpetual Trusts Held by Third Parties	328,820	401,787
Restricted - Endowment	<u>394,000</u>	<u>0</u>
TOTAL INVESTMENTS	2,288,299	1,782,319
UNCONDITIONAL PROMISES TO GIVE	555,470	772,408
PROPERTY AND EQUIPMENT - At Cost, Less Accumulated Depreciation	296,030	274,944
OTHER ASSETS		
Prepaid Expenses	<u>16,060</u>	<u>13,250</u>
TOTAL ASSETS	<u>\$7,737,303</u>	<u>\$8,054,136</u>

See independent auditors' report and accompanying notes

<u>March 31,</u>	
<u>2003</u>	<u>2002</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts and Designations Payable, Accrued Expenses, and Custodian Account	\$1,966,660	\$2,174,408
Allocations Payable	<u>838,147</u>	<u>849,051</u>
TOTAL LIABILITIES	2,804,807	3,023,459

NET ASSETS

Unrestricted	1,440,269	1,630,566
Temporarily Restricted	2,208,834	2,032,452
Permanently Restricted	<u>1,283,393</u>	<u>1,367,659</u>
TOTAL NET ASSETS	<u>4,932,496</u>	<u>5,030,677</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$7,737,303</u>	<u>\$8,054,136</u>
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UNITED WAY OF YORK COUNTY

STATEMENT OF ACTIVITIES

	Year Ended March 31, 2003			
	Permanently Restricted	Unrestricted	Temporarily Restricted	Total 2003
PUBLIC SUPPORT AND REVENUE				
Prior Year Campaign Contributions	\$ 0	\$ 715,291	\$ 0	\$ 715,291
Net Assets Released from Restrictions				
Prior Year Campaign Contributions	0	5,972,880	(5,972,880)	0
Less: Provision for Uncollectible Pledges	0	(450,000)	450,000	0
Less Donor Designations	0	(1,781,739)	1,781,739	0
Current Year Campaign Contributions	0	0	6,251,037	6,251,037
Less: Provision for Uncollectible Pledges	<u>0</u>	<u>0</u>	<u>(475,000)</u>	<u>(475,000)</u>
NET CAMPAIGN REVENUE	0	4,456,432	2,034,896	6,491,328
OTHER REVENUE	(84,266)	453,545	0	369,279
TOTAL REVENUE	(84,266)	4,909,977	2,034,896	6,860,607
LESS: AMOUNTS DESIGNATED BY DONORS FOR SPECIFIC ORGANIZATIONS	0	(210,950)	(1,858,514)	(2,069,464)
NET REVENUE	(84,266)	4,699,027	176,382	4,791,143
FUNDS DISTRIBUTIONS, SERVICES, DUES, AND OTHER EXPENSES				
Distributions to Member Agencies	0	3,258,968	0	3,258,968
Miscellaneous Grant Allocations	<u>0</u>	<u>998</u>	<u>0</u>	<u>998</u>
TOTAL FUNDS DISTRIBUTED TO AGENCIES	0	3,259,966	0	3,259,966
PAYMENTS TO NATIONAL AND STATE UNITED WAY ORGANIZATIONS	0	71,844	0	71,844
FUNCTIONAL EXPENSES	0	1,557,514	0	1,557,514
TOTAL EXPENSES	0	4,889,324	0	4,889,324
INCREASE (DECREASE) IN NET ASSETS	\$(84,266)	\$ (190,297)	\$ 176,382	\$ (98,181)
NET ASSETS - MARCH 31, 2002	<u>\$1,367,659</u>	<u>\$1,630,566</u>	<u>\$2,032,452</u>	<u>\$5,030,677</u>
NET ASSETS - MARCH 31, 2003	<u>\$1,283,393</u>	<u>\$1,440,269</u>	<u>\$2,208,834</u>	<u>\$4,932,496</u>

See independent auditors' report and accompanying notes

UNITED WAY OF YORK COUNTY

STATEMENT OF ACTIVITIES

	Year Ended March 31, 2002			
	Permanently Restricted	Unrestricted	Temporarily Restricted	Total 2002
PUBLIC SUPPORT AND REVENUE				
Prior Year Campaign Contributions	\$ 0	\$ 988,205	\$ 0	\$ 988,205
Net Assets Released from Restrictions				
Prior Year Campaign Contributions	0	6,032,278	(6,032,278)	0
Less: Provision for Uncollectible Pledges	0	(425,000)	425,000	0
Less: Donor Designations	0	(2,013,801)	2,013,801	0
Current Year Campaign Contributions		0	5,972,880	5,972,880
Less: Provision for Uncollectible Pledges	<u>0</u>	<u>0</u>	<u>(450,000)</u>	<u>(450,000)</u>
NET CAMPAIGN REVENUE	0	4,581,682	1,929,403	6,511,085
 OTHER REVENUE	 <u>976,321</u>	 <u>608,599</u>	 <u>0</u>	 <u>1,584,920</u>
 TOTAL REVENUE	 976,321	 5,190,281	 1,929,403	 8,096,005
 LESS: AMOUNTS DESIGNATED BY DONORS FOR SPECIFIC ORGANIZATIONS	 <u>0</u>	 <u>(381,716)</u>	 <u>(1,781,739)</u>	 <u>(2,163,455)</u>
 NET REVENUE	 976,321	 4,808,565	 147,664	 5,932,550
 FUNDS DISTRIBUTIONS, SERVICES, DUES, AND OTHER EXPENSES				
Distributions to Member Agencies	0	3,300,050	0	3,300,050
Miscellaneous Grant Allocations	<u>0</u>	<u>58</u>	<u>0</u>	<u>58</u>
TOTAL FUNDS DISTRIBUTED TO AGENCIES	0	3,300,108	0	3,300,108
 PAYMENTS TO NATIONAL AND STATE UNITED WAY ORGANIZATIONS	 0	 70,520	 0	 70,520
 FUNCTIONAL EXPENSES	 <u>0</u>	 <u>1,474,162</u>	 <u>0</u>	 <u>1,474,162</u>
 TOTAL EXPENSES	 <u>0</u>	 <u>4,844,790</u>	 <u>0</u>	 <u>4,844,790</u>
 INCREASE (DECREASE) IN NET ASSETS	 <u>\$976,321</u>	 <u>\$ (36,225)</u>	 <u>\$ 147,664</u>	 <u>\$1,087,760</u>
 NET ASSETS - MARCH 31, 2001	 <u>\$391,338</u>	 <u>\$1,666,791</u>	 <u>\$1,884,788</u>	 <u>\$3,942,917</u>
 NET ASSETS - MARCH 31, 2002	 <u>\$1,367,659</u>	 <u>\$1,630,566</u>	 <u>\$2,032,452</u>	 <u>\$5,030,677</u>

See independent auditors' report and accompanying notes

UNITED WAY OF YORK COUNTY
STATEMENTS OF FUNCTIONAL EXPENSES

	<u>Year Ended March 31, 2003</u>			
	<u>Program Services</u>			<u>Total</u>
	<u>Community</u>	<u>Fund</u>	<u>Community</u>	
	<u>Initiatives</u>	<u>Distribution</u>	<u>Services</u>	<u>Services</u>
COST OF LABOR				
Salaries	\$17,245	\$54,980	\$199,225	\$271,450
Employee Benefits	2,665	8,499	30,796	41,960
Payroll Taxes	<u>1,405</u>	<u>4,481</u>	<u>16,240</u>	<u>22,126</u>
TOTAL COST OF LABOR	21,315	67,960	246,261	335,536
Accreditation and Training	0	0	97,721	97,721
Advertising	0	0	1,000	1,000
Campaign and Communications	0	0	12,717	12,717
Computer	1,034	3,297	11,947	16,278
Conference and Training	394	1,256	4,550	6,200
Depreciation	1,385	4,417	16,009	21,811
Dues and Subscriptions	164	522	1,891	2,577
Education	0	0	3,549	3,549
Employment Costs	44	142	514	700
Equipment Rental	140	447	1,619	2,206
Gateways	0	0	7,427	7,427
Insurance	257	818	2,965	4,040
Meeting Expense	172	547	1,982	2,701
Mileage/Auto	404	1,289	4,669	6,362
Occupancy	676	2,156	7,812	10,644
Other Expenses	161	512	1,855	2,528
Planning Grant	0	0	13,945	13,945
Postage and Supplies	1,133	3,613	13,090	17,836
Professional Services	0	0	8,705	8,705
Quality Enhancement	0	0	21,661	21,661
Repairs and Maintenance	85	271	984	1,340
Telephone	<u>356</u>	<u>1,134</u>	<u>4,108</u>	<u>5,598</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$27,720</u>	<u>\$88,381</u>	<u>\$486,981</u>	<u>\$603,082</u>

See independent auditors' report and accompanying notes

Supporting Services

<u>Management and General</u>	<u>Resource Development</u>	<u>Building</u>	<u>Total Supporting Services</u>	<u>Total Expenses 2003</u>	<u>Total Expenses 2002</u>
\$205,526	\$184,034	\$2,255	\$391,815	\$663,265	\$ 619,076
31,771	28,440	349	60,560	102,520	92,331
<u>16,753</u>	<u>15,002</u>	<u>183</u>	<u>31,938</u>	<u>54,064</u>	<u>52,274</u>
254,050	227,476	2,787	484,313	819,849	763,681
0	0	0	0	97,721	72,857
0	215,832	0	215,832	216,832	238,610
3,699	56,294	0	59,993	72,710	80,516
12,325	11,036	135	23,496	39,774	16,813
4,693	4,203	51	8,947	15,147	11,996
16,515	14,789	181	31,485	53,296	47,376
1,951	1,747	21	3,719	6,296	6,285
0	0	0	0	3,549	15,343
530	475	6	1,011	1,711	566
1,670	1,495	18	3,183	5,389	5,389
0	0	0	0	7,427	4,781
3,059	2,738	4,350	10,147	14,187	13,253
2,045	1,832	22	3,899	6,600	5,501
4,816	4,313	53	9,182	15,544	12,784
8,059	7,216	88	15,363	26,007	20,567
1,914	1,713	21	3,648	6,176	4,270
0	0	0	0	13,945	24,622
13,504	12,091	148	25,743	43,579	48,092
18,763	0	0	18,763	27,468	18,395
0	0	0	0	21,661	25,000
1,015	909	25,703	27,627	28,967	24,782
<u>4,238</u>	<u>3,796</u>	<u>47</u>	<u>8,081</u>	<u>13,679</u>	<u>12,683</u>
<u>\$352,846</u>	<u>\$567,955</u>	<u>\$33,631</u>	<u>\$954,432</u>	<u>\$1,557,514</u>	<u>\$1,474,162</u>

UNITED WAY OF YORK COUNTY

STATEMENTS OF CASH FLOWS

	Years Ended	
	<u>March 31,</u>	
	<u>2003</u>	<u>2002</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ (98,181)	\$1,087,760
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	53,296	47,376
Provision for Uncollectible Pledges	4,662	(24,517)
Unrealized Loss on Investments	176,246	5,813
Unconditional Promises to Give	0	(965,872)
(Increase) Decrease in		
Accounts Receivable	(230,057)	(331,492)
Beneficial Interest in Perpetual Trusts Held by Third Parties	72,967	(10,449)
Prepaid Expenses	(2,810)	(10,514)
Increase (Decrease) in		
Accounts Payable	(207,748)	269,555
Allocations Payable	<u>(10,904)</u>	<u>58,362</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(242,529)	126,022
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Expenditures	(74,382)	(11,304)
Proceeds from Sale of Investments	501,938	657,197
Purchase of Investments	<u>(1,040,193)</u>	<u>(382,000)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(612,637)</u>	<u>263,893</u>
NET INCREASE (DECREASE) IN CASH	(855,166)	389,915
CASH - BEGINNING	<u>1,471,406</u>	<u>1,081,491</u>
CASH - ENDING	<u>\$ 616,240</u>	<u>\$1,471,406</u>
SUPPLEMENTAL DISCLOSURE		
Interest Paid	\$13	\$0
Common Stock Received	<u>\$216,938</u>	<u>\$193,464</u>

See independent auditors' report and accompanying notes

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Organization's significant accounting policies in accordance with generally accepted accounting principles (GAAP) consistently applied in the preparation of the accompanying financial statements are as follows:

Form of Statements

These financial statements reflect only the results of operations of the United Way of York County and do not include the operations of any affiliated organization

Organization Operations

The Organization is supported primarily by the contributions from York County, Pennsylvania residents and businesses.

Revenue Recognition

Annual campaigns are conducted to raise funds, which are then distributed to various agencies. Contributed support is recognized as income in the period that there is verifiable documentation that a promise was made and received. All support is considered available for unrestricted use unless specifically restricted by the donor. Support is temporarily restricted until agency allocations are determined. The Organization has not received support that is considered permanently restricted.

Uncollectible Pledges

A provision for estimated uncollectible pledges is determined for each campaign year based on management's evaluation of contribution receivables. Management's estimate considers numerous factors, including economic conditions, collection histories, and prior experience of uncollectibles. The provision is considered adequate for uncollectible pledges.

Investment Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values on the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives. The straight-line method of depreciation is followed for financial reporting purposes.

Donated Material, Services, and Fixed Assets

Several companies have made in-kind donations to United Way of York County. Various organizations donated materials, advertising, and consulting services to aid the Organization's fund-raising campaign. The value, based on fair market value, of materials and services amounted to \$166,392 and \$186,038 for the years ended March 31, 2003 and 2002, respectively. Donated materials and services are included in the Organization's Statements of Activities as revenue and expense. Additionally, a substantial number of volunteers have donated significant amounts of their time in the Organization's fund-raising campaign. The value of this contributed time is not reflected in these financial statements. Investments which are contributed are promptly sold and recognized as a collection of campaign pledges at their sale price. Donated equipment is capitalized at its fair market value, which is determined at the date of donation.

Advertising

Advertising is expensed as incurred. Advertising expense for the years ended March 31, 2003 and 2002 was \$216,832 and \$238,610, respectively.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received and contributions made are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Undesignated contributions from the current campaign are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets in the subsequent year when the determination of agency allocations has been made.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation

United Way of York County elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, 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 the Statement of Cash Flows

Unrestricted Net Assets - Net assets that are not subjected to donor-imposed stipulations

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be met, either by action of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported on the Statement of Activities as net assets released from restrictions.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that United Way of York County maintains them permanently. Generally, the donors of these assets permit the United Way of York County to use all of the income earned on any related investment for general purposes.

Fair Values of Financial Instruments

The following methods and assumptions were used by the Organization in estimating its fair values disclosures for financial instruments

Cash, cash equivalents, short-term investments, and promises to give due in less than one year. The carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Values of Financial Instruments (Continued)

Promises to give due in more than one year. The fair values of promises to give that are due in more than one year is estimated by discounting the future cash flows using current risk-free rates or returns based on U. S Treasury Securities yields with maturity dates similar to the expected collection period

Long-term investments. The fair values of long-term investments are based on quoted market prices for those or similar investments.

Capital lease obligations The fair values of the leases are based on their carrying amounts

Income Taxes

No provision has been made for federal or state income taxes because the Organization has been determined to be exempt from such taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state regulation

Functional Allocation of Expenses

The costs of providing programs and administration of the United Way of York County have been summarized in the Statements of Functional Expenses. Joint costs are allocated based on time studies

Use of 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 contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

2. CONCENTRATION OF CREDIT

The Organization's cash funds are primarily located in a single financial institution. The amounts on deposit at March 31, 2003 and 2002 exceeded the \$100,000 federally insured limit. Management regularly monitors the financial condition of the banking institution along with their cash balances and tries to keep potential risks to a minimum. The Organization has not experienced any such losses on these accounts.

3. INVESTMENTS

Investments are as follows at March 31:

	2003	
	Cost	Market Value
Certificates of Deposit	\$ 918,000	\$ 931,777
Corporate and Government Securities	0	0
Mutual Funds	<u>915,098</u>	<u>633,702</u>
Total	<u>\$1,833,098</u>	<u>\$1,565,479</u>
	2002	
	Cost	Market Value
Certificates of Deposit	\$ 535,000	\$ 534,017
Corporate and Government Securities	109,109	110,272
Mutual Funds	<u>824,099</u>	<u>736,243</u>
Total	<u>\$1,468,208</u>	<u>\$1,380,532</u>

Management regularly monitors the financial conditions of its investments in an effort to minimize potential risks and losses.

4. RESTRICTED ENDOWMENT FUNDS

During the year ended March 31, 2002, the United Way of York County received a pledge by an individual to contribute \$1,000,000 to an endowment fund. These gifts will be invested as a permanent endowment in the United Way of York County's permanent endowment fund. Restricted endowment funds are as follows as of March 31:

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

4. RESTRICTED ENDOWMENT FUNDS (Continued)

	2003	
	Cost	Market Value
Cash - Restricted	\$ 5,103	\$ 5,103
Taxable Bond Mutual Fund	161,482	169,539
Common Stock Mutual Funds	184,795	168,874
International Equity Mutual Funds	<u>67,225</u>	<u>55,587</u>
Total	<u>\$418,605</u>	<u>\$399,103</u>
	2002	
	Cost	Market Value
Cash - Restricted	\$193,464	\$193,464
Taxable Bond Mutual Fund	0	0
Common Stock Mutual Funds	0	0
International Equity Mutual Funds	<u>0</u>	<u>0</u>
Total	<u>\$193,464</u>	<u>\$193,464</u>

5. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at March 31

	Useful Lives	2003	2002
Land		\$ 26,063	\$ 26,063
Building	5 - 40 Years	694,887	670,318
Furniture and Equipment	3 - 10 Years	35,765	33,702
Computer Equipment	5 Years	148,391	113,918
Automobile	3 Years	<u>13,277</u>	<u>0</u>
Total Property and Equipment		918,383	844,001
Less: Accumulated Depreciation		<u>(622,353)</u>	<u>(569,057)</u>
Net Book Value		<u>\$296,030</u>	<u>\$274,944</u>

Depreciation expense for the years ended March 31, 2003 and 2002 was \$53,296 and \$47,376, respectively.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

6. LINE OF CREDIT

United Way of York County has an unsecured line of credit agreement with Allfirst Bank, which provides that it may borrow up to \$500,000 at Allfirst Bank's prime rate of interest. There were no borrowings against the line of credit at March 31, 2003 or 2002. The line expires on June 30, 2003, at which time it may be renewed.

7. RETIREMENT PLANS

The Organization enacted a defined contribution pension plan. The plan covers substantially all eligible employees. Contributions to the plan will be paid by the Organization at a rate of 8.0 percent of their compensation (as defined). Costs of the plan for the years ended March 31, 2003 and 2002 were \$2,659 and \$2,650, respectively with contributions to the plan amounting to \$45,455 and \$45,390, respectively.

The Organization's tax savings plan covers all eligible employees who elect to contribute to the plan. The Organization did not contribute to the plan for the years ended March 31, 2003 or 2002.

8. BENEFICIAL INTEREST IN PERPETUAL TRUSTS HELD BY THIRD PARTIES

The York Foundation held for the benefit of United Way of York County \$346,600 at March 31, 2003. These funds, which are legally owned by the York Foundation, generate investment income, which may be paid to the United Way of York County in the year in which the income is earned. United Way of York County made no contributions for the year ended March 31, 2003 to this fund and received \$12,652 in distributions. The total amount is comprised of the following as of March 31, 2003:

<u>Agency Contribution</u>	<u>Third-Party Donor</u>	<u>Total</u>
<u>Component</u>	<u>Component</u>	
<u>\$328,820</u>	<u>\$17,780</u>	<u>\$346,600</u>

Financial Accounting Standards No. 136 requires that agency contributions be considered an asset of the United Way of York County. Conversely, third party donor contributions are to be reported as an asset of York Foundation.

UNITED WAY OF YORK COUNTY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED MARCH 31, 2003 AND 2002

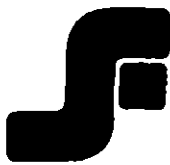
9. PROMISES TO GIVE

Unconditional promises to give are as follows:

Receivables in Less Than One Year	\$196,533
Receivables in One to Three Years	<u>393,066</u>
Total Unconditional Promises	589,599
Less: Discounts to Net Present Value	(34,129)
Less: Allowance for Uncollectible Promises	<u>0</u>
Net Unconditional Promises to Give	<u>\$555,470</u>

During the year ended March 31, 2002, United Way of York County received a pledge by an individual to contribute \$1,000,000 to an endowment fund. On January 17, 2002, \$193,464 was received by United Way of York County. In addition, on May 1, 2002, an additional \$216,938 was received. According to the pledge agreement, the donor intends to make additional contributions in 2003 to 2005 for an aggregate contribution of \$1,000,000. These gifts will be invested as a permanent endowment in the United Way of York County's permanent endowment fund. The amounts available for distribution for charitable purposes shall be determined according to the guidelines of the United Way Endowment Fund and shall be directed by the Board or its designee to carry out charitable, cultural, education, and scientific purposes of the United Way of York County.

SUPPLEMENTARY INFORMATION



SELIGMAN, FRIEDMAN & COMPANY, P.C.

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
United Way of York County
800 East King Street
York, Pennsylvania 17403

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of the **United Way of York County** as of and for the years ended March 31, 2003 and 2002, which are presented in the preceding section of this report. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the audit procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Seligman Friedman & Company P.C.

York, Pennsylvania
May 2, 2003

UNITED WAY OF YORK COUNTY
SCHEDULES OF ACTIVITIES
VOLUNTEER CENTER OF YORK COUNTY

	Years Ended March 31,	
	2003	2002
REVENUE		
Event Sponsorship	\$ 7,500	\$21,921
Fee for Service	725	0
Grants	12,500	0
Interest Income	196	222
Membership/Donations	2,352	1,966
United Way Allocation	55,310	46,500
York County Allocation	<u>22,425</u>	<u>20,550</u>
TOTAL REVENUE	101,008	91,159
EXPENSES		
Conference and Training	768	866
Consultant Fees	1,000	0
Dues and Subscriptions	753	433
Employee Benefits	11,106	9,977
Employment Costs	356	180
Insurance	600	600
Meeting Expense	239	218
Miscellaneous	689	741
Payroll Taxes	4,794	4,172
Postage and Supplies	1,911	1,772
Printing	3,051	864
Salaries	56,993	51,965
Telephone	424	466
Special Events	<u>7,042</u>	<u>20,405</u>
TOTAL EXPENSES	<u>89,726</u>	<u>92,659</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 11,282</u>	<u>\$ (1,500)</u>

See independent auditors' report on supplementary information

UNITED WAY OF YORK COUNTY

SCHEDULES OF ACTIVITIES

FOCUS ON OUR FUTURE - A CHILD CARE INITIATIVE

	Years Ended	
	March 31,	
	<u>2003</u>	<u>2002</u>
REVENUE		
United Way Allocation	\$ 70,000	\$ 70,000
Grants	219,592	167,152
Donations	19,230	37,546
Interest Income	<u>1,413</u>	<u>2,597</u>
TOTAL REVENUE	310,235	277,295
EXPENSES		
Accreditation and Training	97,721	72,857
Computer	5,874	0
Conference and Training	2,348	1,343
Consultant Fees	7,705	0
Dues and Subscriptions	250	240
Education	3,549	15,343
Employee Benefits	12,350	9,095
Employment Costs	732	20
Gateways	7,427	4,780
Meeting Expense	79	56
Mileage/Auto	2,451	1,778
Payroll Taxes	7,238	6,396
Planning Grant	13,945	24,624
Postage and Supplies	2,302	1,020
Printing	2,624	0
Quality Enhancement	21,661	25,000
Salaries	94,696	83,607
Telephone	<u>1,948</u>	<u>932</u>
TOTAL EXPENSES	<u>284,900</u>	<u>247,091</u>
 INCREASE IN NET ASSETS	 <u>\$ 25,335</u>	 <u>\$ 30,204</u>

See independent auditors' report on supplementary information

UNITED WAY OF YORK COUNTY
SCHEDULE OF OTHER REVENUE AND FUNCTIONAL EXPENSES
YEAR ENDED MARCH 31, 2003

	<u>Permanently Restricted</u>	<u>Unrestricted</u>	<u>Total 2003</u>
OTHER REVENUE			
Bequests and Donated Services	\$ 0	\$190,382	\$190,382
Endowment Fund Contributions	0	0	0
Grants	0	254,517	254,517
Investment Income - Net	9,610	55,261	64,871
Miscellaneous Income	0	28,338	28,338
Membership/Donations	0	29,082	29,082
Rental Income	0	72,211	72,211
Unrealized Loss on Investments	<u>(93,876)</u>	<u>(176,246)</u>	<u>(270,122)</u>
TOTAL OTHER REVENUE	<u>\$(84,266)</u>	<u>\$453,545</u>	<u>\$369,279</u>
FUNCTIONAL EXPENSES			
Building	\$0	\$ 33,631	\$ 33,631
Community Initiatives	0	27,720	27,720
Community Services	0	486,981	486,981
Fund Distribution	0	88,381	88,381
Management and General	0	352,846	352,846
Resource Development	<u>0</u>	<u>567,955</u>	<u>567,955</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$0</u>	<u>\$1,557,514</u>	<u>\$1,557,514</u>

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UNITED WAY OF YORK COUNTY

**SCHEDULE OF OTHER REVENUE AND FUNCTIONAL EXPENSES
YEAR ENDED MARCH 31, 2002**

	<u>Permanently Restricted</u>	<u>Unrestricted</u>	<u>Total 2002</u>
OTHER REVENUE			
Bequests and Donated Services	\$ 0	\$193,107	\$ 193,107
Endowment Fund Contributions	965,872	0	965,872
Grants	0	187,702	187,702
Investment Income - Net	10,449	70,830	81,279
Miscellaneous Income	0	29,792	29,792
Membership/Donations	0	61,479	61,479
Rental Income	0	71,502	71,502
Unrealized Loss on Investments	<u>0</u>	<u>(5,813)</u>	<u>(5,813)</u>
TOTAL OTHER REVENUE	<u>\$976,321</u>	<u>\$608,599</u>	<u>\$1,584,920</u>
FUNCTIONAL EXPENSES			
Building	\$0	\$ 25,968	\$ 25,968
Community Initiatives	0	36,865	36,865
Community Services	0	470,308	470,308
Fund Distribution	0	80,037	80,037
Management and General	0	305,619	305,619
Resource Development	<u>0</u>	<u>555,365</u>	<u>555,365</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$0</u>	<u>\$1,474,162</u>	<u>\$1,474,162</u>

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