United Service Organizations of Illinois, Inc.

Financial Report
December 31, 2015

Contents

RSM US LLP

Independent Auditor's Report

To the Board of Directors
United Service Organizations of Illinois, Inc.
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of United Service Organizations of Illinois, Inc. (the Organization) which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2015 and 2014, and the results of its activities and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

Chicago, Illinois
April 11, 2016

United Service Organizations of Illinois, Inc.

Statements of Financial Position
December 31, 2015 and 2014

	2015	2014
Assets		
Current assets:		
Cash and cash equivalents	**$ 1,101,517**	$ 475,304
Investments, at fair value	**1,833,804**	1,671,724
Pledges receivable	**52,900**	116,825
Interest receivable	**5,294**	7,031
Other receivables	**33,950**	18,736
Prepaid expenses	**32,280**	31,358
Total current assets	**3,059,745**	2,320,978
Property and equipment, net	**49,480**	89,820
	$ 3,109,225	$ 2,410,798
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	**$ 72,074**	$ 55,650
Accrued paid time off	**52,705**	43,452
Accrued pension cost	**121,765**	181,173
Deferred revenues	**22,300**	20,000
Total liabilities	**268,844**	300,275
Net assets:		
Unrestricted, including Board designated of $100,000 in 2015 and $568,000 in 2014	**2,689,381**	2,042,045
Temporarily restricted	**151,000**	68,478
Total net assets	**2,840,381**	2,110,523
	$ 3,109,225	$ 2,410,798

See notes to financial statements.

United Service Organizations of Illinois, Inc.

Statements of Activities
Years Ended December 31, 2015 and 2014

	2015	2014
Changes in unrestricted net assets:		
Revenues, gains and other support:		
Contributions		
Donor contributions	**$ 1,404,139**	$ 1,040,473
In-kind program supplies	**1,581,951**	1,313,134
In-kind services	**195,323**	64,126
In-kind rent	**859,152**	859,151
Investment income	**21,534**	9,542
Annual ball	**1,073,105**	1,015,519
Golf outing	**118,745**	107,695
Clark After Dark	**146,464**	118,568
Net assets released from restrictions	**174,438**	213,996
Total unrestricted revenues, gains and other support	**5,574,851**	4,742,204
Expenses:		
Program services	**3,843,538**	3,420,716
Management and general expenses	**400,953**	278,397
Fundraising expenses	**369,101**	368,489
Annual ball	**263,447**	221,167
Golf outing	**48,436**	50,051
Clark After Dark	**52,415**	54,072
Total expenses	**4,977,890**	4,392,892
Increase in unrestricted net assets before pension adjustments and loss on disposal	**596,961**	349,312
Pension related changes other than net periodic benefit cost	**54,248**	(114,701)
Loss on disposal of assets	**(3,873)**	(4,816)
Increase in unrestricted net assets	**647,336**	229,795
Changes in temporarily restricted net assets:		
Contributions	**256,960**	165,050
Net assets released from restrictions	**(174,438)**	(213,996)
Increase (decrease) in temporarily restricted net assets	**82,522**	(48,946)
Increase in net assets	**729,858**	180,849
Net assets:		
Beginning of year	**2,110,523**	1,929,674
End of year	**$ 2,840,381**	$ 2,110,523

See notes to financial statements.

United Service Organizations of Illinois, Inc.

Statements of Cash Flows
Years Ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Increase in net assets	$ 729,858	$ 180,849
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	69,693	67,618
In-kind contribution of property and equipment	-	(4,400)
Net loss on disposal of property and equipment	3,873	4,816
Net realized and unrealized loss on investments	4,379	18,523
Changes in assets and liabilities:		
Pledges receivable	63,925	(10,075)
Interest receivable	1,737	1,708
Other receivables	(15,214)	16,836
Prepaid expenses	(922)	(8,625)
Accounts payable and accrued expenses	16,424	(14,323)
Accrued paid time off	9,253	277
Accrued pension cost	(59,408)	100,735
Deferred revenues	2,300	20,000
Net cash provided by operating activities	825,898	373,939
Cash flows from investing activities:		
Purchase of investments	(750,041)	(1,250,005)
Maturities of investments	583,582	557,797
Purchase of property and equipment	(33,226)	(8,972)
Net cash used in investing activities	(199,685)	(701,180)
Net increase (decrease) in cash and cash equivalents	626,213	(327,241)
Cash and cash equivalents:		
Beginning	475,304	802,545
Ending	$ 1,101,517	$ 475,304

See notes to financial statements.

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: The United Service Organizations of Illinois, Inc. (the Organization) strengthens America's Military Service members by keeping them connected to family, home, and country throughout their service to the nation. As the premier provider of programs and centers, the Organization is the leader and trusted resource that serves the needs of the Military community in times of peace and war, and acts as a bridge to the public.

A summary of the Organization's significant accounting policies follows:

Basis of presentation: The financial statements are presented in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations and reflect the accrual basis of accounting.

Accounting standards: The Organization follows accounting standards established by the Financial Accounting Standards Board (the FASB) to ensure consistent reporting of financial condition, results of operations, and cash flows. References to generally accepted accounting principles in these footnotes are to the FASB Accounting Standards Codification, sometimes referred to as the Codification or ASC.

Accounting estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net assets: The net assets of the Organization and changes therein are classified and reported as follows:

> *Unrestricted net assets*: Net assets are not subject to donor-imposed stipulations. As of December 31, 2015 and 2014, the Organization has $100,000 and $568,000, respectively, of unrestricted net assets which represent funds that are Board designated for future projects, capital improvements, or other specific services determined by the Board.
>
> *Temporarily restricted net assets*: Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization or the passage of time. Temporarily restricted net assets are available for program services at December 31, 2015 and 2014.

Cash and cash equivalents: For purposes of reporting cash flows, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents. Cash equivalents consist primarily of money market accounts. The Organization maintains its cash balances in several financial institutions located in Chicago, Illinois. These balances are currently insured by the Federal Deposit Insurance Corporation up to $250,000. The Organization maintained cash deposits with $367,732 and $228,647 in excess of federal depository insurance limits for the years ended December 31, 2015 and 2014, respectively.

Investments: Investments are reflected at fair value based on quoted market prices. Realized gains or losses for mutual funds are computed using the specific-identification method.

The Organization invests in various investments such as certificates of deposit and common stocks. Such investments are exposed to various risks such as interest rate, market and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Pledges receivable: Unconditional promises to give that are expected to be collected within one year are recorded at realizable value. Unconditional promises to give that are expected to be collected over periods in excess of one year are recorded at the present value of the estimated cash flows beyond one year. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

Property and equipment: Property and equipment is stated at cost or, if donated, at estimated fair value at the date of donation. The capitalization threshold is assets over $1,000. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

Accrued paid time off: It is the Organization's policy to permit employees to accumulate earned but unused paid time off. All vested pay, in the event of termination in accordance with the Organization's policy, is accrued when incurred.

Revenue recognition: Unconditional promises of others to give cash and other assets are recorded at fair value at the date the promise is made and reported as increases in temporarily restricted net assets if they are received with donor stipulations that limit the use of the contributions. All contributions are considered to be available for unrestricted purposes unless specifically restricted by the donor. Temporarily restricted assets whose restrictions expire in the same year of receipt are classified as unrestricted revenues in the statement of activities. The Organization reports gifts of cash and other assets as restricted revenue if they are received with donor stipulations that limit the use of the donated assets. When a temporary restriction expires, that is, when a stipulated time period has elapsed or the donor-stipulated purpose has been fulfilled, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Deferred revenue: Amounts collected in advance for future events are recorded as deferred revenue.

Functional classification of expenses: The functional classifications used by the Organization are program services and supporting services. Expenses are based on actual costs incurred.

Program services represent the Organization's activities as described above. These activities are carried out in support of the members of the military and their families throughout the State of Illinois. Additionally, services are provided at the USO Centers in O'Hare International Airport, the Naval Station Great Lakes, Midway Airport and Rock Island Arsenal. Supporting services represent the administrative, general and fundraising costs of the Organization.

Contributed facilities, materials and services: The Organization occupies without charge its facilities at O'Hare International Airport, Midway Airport, Naval Station Great Lakes, Rock Island Arsenal and administrative headquarters in Chicago. In addition, the Organization receives donated consumer goods and property and equipment. Both the contributions and use of facilities are recognized at their fair values as both revenue and expense in the period received and used. Accordingly, $2,441,103 and $2,172,285 for the years ended December 31, 2015 and 2014, respectively, have been included in contributions and $2,441,103 and $2,167,885 for the years ended December 31, 2015 and 2014, respectively, have been included in program services expense.

Contributions of donated services that require specialized skills and would typically need to be purchased if not provided by donations, are recorded at their fair values in the period received. There was $195,323 and $64,126 in donated legal services and office management in 2015 and 2014, respectively, which have been included in both contributions and program services expense.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Income taxes: The Organization is exempt from income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and applicable state law. The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more than likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBTI). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the reporting periods presented in the financial statements.

The Organization files forms 990 in the U.S. Federal jurisdiction and the State of Illinois. With few exceptions, the Organization is no longer subject to examination by the Internal Revenue Service for years before 2012.

Subsequent events: The Organization has evaluated subsequent events for potential recognition and/or disclosure through April 11, 2016, the date the financial statements were available to be issued.

Note 2. Investments

Investments consist of the following at December 31, 2015 and 2014:

	2015		2014	
	Cost	Fair Value	Cost	Fair Value
Equities	$ 57,924	$ 106,029	$ 56,271	$ 97,671
Certificates of deposit	1,731,006	1,727,775	1,577,124	1,574,053
	$ 1,788,930	$ 1,833,804	$ 1,633,395	$ 1,671,724

Note 3. Fair Value Disclosures

Fair value is the price that would be received to sell an asset and paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Organization utilizes valuation techniques to maximize the use of observable inputs and minimize the use of unobservable inputs. Assets and liabilities recorded at fair value are categorized based upon the level of judgment associated with the inputs used to measure their value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined as assumptions market participants would use in pricing an asset or liability. The three levels of the fair value hierarchy are described below:

Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets, and includes the Organization's certificates of deposit. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Note 3. Fair Value Disclosures (Continued)

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the years ended December 31, 2015 and 2014, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments at fair value:

Investments
The fair value of investments is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers.

Fair Value on a Recurring Basis
The table below presents the balances of assets and liabilities measured at fair value on a recurring basis:

	December 31, 2015			
	Total	Level 1	Level 2	Level 3
Equities, primarily U.S. companies	$ 106,029	$ 106,029	$ -	$ -
Certificates of deposit	1,727,775	-	1,727,775	-
Total assets	$ 1,833,804	$ 106,029	$ 1,727,775	$ -

	December 31, 2014			
	Total	Level 1	Level 2	Level 3
Equities, primarily U.S. companies	$ 97,671	$ 97,671	$ -	$ -
Certificates of deposit	1,574,053	-	1,574,053	-
Total assets	$ 1,671,724	$ 97,671	$ 1,574,053	$ -

Gains and losses (realized and unrealized) included in investment income are as follows at December 31, 2015 and 2014:

	2015	2014
Interest and dividends	$ 25,913	$ 28,065
Realized gains on investments	889	-
Unrealized losses on investments	(5,268)	(18,523)
Investment income	$ 21,534	$ 9,542

Note 4. Pledges Receivable

Total outstanding pledges for the year ending December 31, 2015 and 2014 are $52,900 and $116,825, respectively, all to be collected in the subsequent calendar year. There are no discounts for the time value of money as all pledges are due within one year. Additionally, there is no allowance for uncollectible amounts as management believes all are fully collectible.

Note 5. Defined Benefit Pension Plan

The Organization has a defined benefit pension plan which provides benefits to certain regular full-time employees of the Organization.

The following table sets forth the change in projected benefit obligation, change in plan assets, the components of benefit cost, and valuation assumptions at December 31, 2015 and 2014.

Obligations and Funded Status
Obligations and funded status at December 31, 2015 and 2014, are as follows:

Change in projected benefit obligation

	2015	2014
Projected benefit obligation at beginning of year	$ 624,267	$ 497,580
Provision for expenses	20,000	20,000
Interest cost	21,610	23,381
Expenses paid from plan assets	(31,089)	(22,400)
Change due to mortality table	-	48,562
Actuarial (gain) loss	(63,163)	10,863
Benefits paid	(13,567)	(17,126)
Change due to discount rate	-	63,407
Projected benefit obligation at end of year	$ 558,058	$ 624,267

Change in plan assets

	2015	2014
Fair value of assets at beginning of year	$ 443,094	$ 417,142
Actual return on plan assets	9,508	26,956
Employer contributions	28,347	38,522
Expenses paid from plan assets	(31,089)	(22,400)
Benefits paid	(13,567)	(17,126)
Fair value of assets at end of year	$ 436,293	$ 443,094
Funded status of plan-accrued pension cost recognized in the statement of financial position	$ (121,765)	$ (181,173)

	2015	2014
Components of pension related changes other than net periodic benefit cost:		
Net (gain) loss experienced during year	$ (40,635)	$ 125,825
Amortization of net loss	(13,613)	(11,124)
Total pension related changes other than net periodic benefit cost	$ (54,248)	$ 114,701
Unrecognized net loss as a component of net periodic benefit cost	$ 348,990	$ 403,238

The projected benefit obligation is equal to the accumulated benefit obligation.

Note 5. Defined Benefit Pension Plan (Continued)

Components of Net Periodic Benefit Cost

	2015	2014
Interest cost	$ 21,610	$ 23,382
Provision for expenses	20,000	20,000
Expected return on assets	(32,036)	(29,949)
Amortization of unrecognized:		
Net loss	13,613	11,124
Net periodic pension cost	$ 23,187	$ 24,557

The reconciliation of the funded status of the plan to the amounts reported in the accompanying statement of financial position is as follows at December 31, 2015 and 2014:

	2015	2014
Projected benefit obligation	$ (558,058)	$ (624,267)
Fair value of plan assets at December 31	436,293	443,094
Funded status - accrued pension cost	$ (121,765)	$ (181,173)
Unrecognized prior service cost	$ -	$ -

Additional Information

Weighted average assumptions used to determine benefit obligations at December 31, 2015 and 2014:

	2015	2014
Discount rate	4.20 %	3.79 %
Rate of compensation increase	N/A	N/A

Weighted average assumptions used to determine net periodic benefit cost at December 31, 2015 and 2014:

	2015	2014
Discount rate	3.79 %	4.70 %
Expected long-term return on plan assets	7.00	7.00
Rate of compensation increase	N/A	N/A

Plan Assets

The Organization participates in a pooled pension plan sponsored by the United Way of Metropolitan Chicago. All plan assets are held in a Master Trust, which holds the assets of all retirement plans sponsored by the various organizations. The Organization’s percentage interest in the assets of the Master Trust was approximately 2 percent and 2 percent as of December 31, 2015 and 2014, respectively.

Note 5. Defined Benefit Pension Plan (Continued)

The pension plan weighted-average asset allocations at December 31, 2015 and 2014, by asset category are as follows:

	2015	2014
Equities:		
Domestic	30.6 %	28.4 %
International	4.4	3.5
Fixed income (including cash and equivalents)	38.5	45.1
Global balanced	14.7	12.2
Real estate	11.8	10.8
	100.0 %	100.0 %

The fair value of investments is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument. The fair values of the Organization's pension plan assets by asset category are as follows at December 31, 2015 and 2014:

	December 31, 2015			
	Total	Level 1	Level 2	Level 3
Equities:				
U.S. equities	$ 133,347	$ 133,347	$ -	$ -
International equities	19,209	19,209	-	-
Fixed income	168,049	168,049	-	-
Global balanced	64,096	64,096	-	-
Real estate	51,592	-	-	51,592
Total assets	$ 436,293	$ 384,701	$ -	$ 51,592

	December 31, 2014			
	Total	Level 1	Level 2	Level 3
Equities:				
U.S. equities	$ 125,679	$ 125,679	$ -	$ -
International equities	15,620	15,620	-	-
Fixed income	200,046	200,046	-	-
Global balanced	53,939	53,939	-	-
Real estate	47,810	-	-	47,810
Total assets	$ 443,094	$ 395,284	$ -	$ 47,810

Note 5. Defined Benefit Pension Plan (Continued)

The changes in Level 3 assets measured at fair value on a recurring basis are summarized as follows at December 31, 2015 and 2014:

	2015	2014
Balance, beginning of year	$ 47,810	$ 40,021
Net investment gain	3,782	7,789
Balance, end of year	$ 51,592	$ 47,810

The investment policy for plan assets incorporates a blended approach (target allocations in parenthesis), utilizing domestic (30 percent) and international (5 percent) equities, fixed income and cash (40 percent), global balanced funds (15 percent) and real estate (10 percent) in 2015. The objective within each class is to be fully diversified, benchmarking performance to broadly diversified indices such as the Wilshire 5000, the MSCI All Country World ex-US Index, and the Lehman Brothers Aggregate Bond Index. Asset allocations are rebalanced whenever total equity or total fixed income falls outside of their target allocations by more than 2½ percent. Cash and equivalents are held at minimal levels, with typically less than three months of expected benefit payments maintained.

The expected long-term rate of return on asset assumption is based on a building block approach. The expected long-term rate of inflation and risk premiums for the various asset categories are based on the current investment environment. General historical market returns and inflation rates are used in the development of the long-term expected inflation rates and risk premiums. The target allocation of assets is used to develop a composite rate of return assumption.

Investment Liquidity and Valuation

The plan holds approximately 11.8 percent of their investments in real estate investments that are considered illiquid by the very nature of the investments. Market risk exists with respect to these investments as the plan may not be able to exit from the investments during periods of significant market value declines. These types of alternative investments can also be difficult to value in the current economy.

Contributions

The Organization made contributions of $28,347 and $38,522 to its defined benefit pension plan during the years ended December 31, 2015 and 2014, respectively.

Estimated Future Benefit Payments

2016	$ 30,509
2017	30,153
2018	29,776
2019	29,375
2020	29,244
2021-2024	138,752
Total	$ 287,809

Note 6. Property and Equipment

Major classes of property and equipment consist of the following at December 31, 2015 and 2014:

	2015	2014
Furniture and equipment	$ 278,718	$ 280,844
Leasehold improvements	166,462	166,462
	445,180	447,306
Less accumulated depreciation	395,700	357,486
Net property and equipment	$ 49,480	$ 89,820

Note 7. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes at December 31, 2015 and 2014:

	2015	2014
Military Youth and Family Programs	$ 21,128	$ 17,221
Military Community Connection Programs	13,074	15,631
Center Programs	5,036	3,130
Center Support Designations	4,917	8,730
Operational Support Designations	-	22,766
Time Restricted Funds	106,845	1,000
	$ 151,000	$ 68,478

Note 8. Net Assets Released From Restrictions

The following net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes specified by donors at December 31, 2015 and 2014.

	2015	2014
Military Youth and Family Programs	$ 63,189	$ 46,624
Military Community Connection Programs	47,176	53,604
Center Programs	7,194	920
Center Support Designations	8,113	3,114
Operational Support Designations	47,766	52,234
Time Restricted Funds	1,000	57,500
	$ 174,438	$ 213,996

Supplementary Information

United Service Organizations of Illinois, Inc.

Schedule of Functional Expenses
Year Ended December 31, 2015

	Programs - Ongoing	Management and General	Fundraising	Ball Fundraiser	Golf Outing	Clark After Dark	Total
Salaries, wages and benefits	$ 720,218	$ 134,856	$ 329,207	$ -	$ -	$ -	$ 1,184,281
Bus and special programs	314,999	-	-	-	-	-	314,999
Food, beverage and supplies	1,740,442	-	-	142,605	-	-	1,883,047
Rent	859,152	-	-	-	-	-	859,152
Professional services	32,065	212,306	3,930	56,047	1,579	479	306,406
Printing	510	344	7,089	4,578	41	146	12,708
Telephone	24,388	2,399	3,490	-	-	-	30,277
Travel	16,426	2,675	5,186	-	-	-	24,287
Postage and shipping	397	357	5,694	1,994	-	-	8,442
Awards and gifts	1,899	344	1,447	728	-	-	4,418
Equipment rental and maintenance	16,957	3,363	6,112	-	-	-	26,432
Conferences and meetings	6,206	7,916	2,000	-	-	-	16,122
Office supplies	882	1,210	2,760	-	-	-	4,852
Dues and subscriptions	995	825	891	-	-	-	2,711
Advertising	5,889	-	482	2,339	369	2,458	11,537
Insurance	12,475	2,748	564	-	-	-	15,787
Repairs, maintenance and janitorial	9,417	-	-	-	-	-	9,417
Decorations and entertainment	-	-	-	37,991	41,923	21,752	101,666
Pension	-	31,610	-	-	-	-	31,610
Miscellaneous	10,528	-	249	17,165	4,524	27,580	60,046
	3,773,845	400,953	369,101	263,447	48,436	52,415	4,908,197
Depreciation and amortization	69,693		-	-	-	-	69,693
	$ 3,843,538	$ 400,953	$ 369,101	$ 263,447	$ 48,436	$ 52,415	$ 4,977,890

United Service Organizations of Illinois, Inc.

Schedule of Functional Expenses
Year Ended December 31, 2014

	Program Services	Management and General	Fundraising	Annual Ball	Golf Outing	Clark After Dark	Total
Salaries, wages and benefits	$ 648,713	$ 148,982	$ 319,452	$ -	$ -	$ -	$ 1,117,147
Bus and special programs	245,469	-	-	-	-	-	245,469
Food, beverage and supplies	1,473,406	-	-	89,845	-	-	1,563,251
Rent	859,151	-	-	-	-	-	859,151
Professional services	34,972	83,186	12,537	58,044	1,785	243	190,767
Printing	1,408	358	6,772	13,846	200	138	22,722
Telephone	18,687	1,617	1,545	-	-	-	21,849
Travel	14,571	2,293	4,510	-	-	9	21,383
Postage and shipping	348	264	5,530	1,137	446	600	8,325
Awards and gifts	2,418	403	626	1,518	-	-	4,965
Equipment rental and maintenance	10,899	5,945	11,463	-	108	-	28,415
Conferences, conventions and meetings	6,340	6,587	3,063	74	-	-	16,064
Office supplies	848	470	1,117	-	-	-	2,435
Dues and subscriptions	740	967	514	-	-	-	2,221
Advertising and publishing	9,486	-	396	2,176	27	1,000	13,085
Insurance	11,711	2,768	964	-	-	-	15,443
Repairs, maintenance and janitorial	7,207	-	-	-	-	-	7,207
Decorations and entertainment	-	-	-	34,420	40,826	22,497	97,743
Pension	-	24,557	-	-	-	-	24,557
Equipment purchases	6,724	-	-	-	-	-	6,724
Fundraising supplies	-	-	-	20,107	6,659	11,326	38,092
	3,353,098	278,397	368,489	221,167	50,051	54,072	4,325,274
Depreciation and amortization	67,618	-	-	-	-	-	67,618
	$ 3,420,716	$ 278,397	$ 368,489	$ 221,167	$ 50,051	$ 54,072	$ 4,392,892