

**UNITED WAY OF WINDHAM COUNTY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

United Way of Windham County, Inc.

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June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United Way of Windham County, Inc.
Brattleboro, VT

Opinion

We have audited the accompanying financial statements of United Way of Windham County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of United Way of Windham County, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Way of Windham County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Windham County, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of agency allocations and initiatives is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other 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.

Downey, Picciak, Fitzgerald + Co., P.C.

South Hadley, Massachusetts
November 8, 2024

United Way of Windham County, Inc.
Statement of Financial Position
June 30, 2023

Assets:

Current assets:

Cash and equivalents	\$ 385,540
Pledges receivable, net of credit losses of \$15,000	73,748
Prepaid expenses	2,550
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Total current assets	461,838

Noncurrent assets:

Investments	477,697
Property and equipment, net	925
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Total noncurrent assets	478,622
	<hr/>
Total assets	\$ 940,460

Liabilities and Net Assets:

Current liabilities:

Accounts payable	\$ 8,648
Accrued wages	4,213
Deferred revenue	5,502
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Total current liabilities	18,363

Net assets without donor restrictions:

Undesignated	641,120
Board designated	280,977
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Total net assets without donor restrictions	922,097
	<hr/>
Total liabilities and net assets	\$ 940,460

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

United Way of Windham County, Inc.
Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions, current campaign	\$ 297,832	\$ 20,000	\$ 317,832
Less: provision for uncollectible contributions	-	-	-
Net campaign revenue	297,832	20,000	317,832
Grants, bequests and other revenue	263,191	20,000	283,191
Fiscal agent fees	40,772	-	40,772
Investment income, net	36,347	-	36,347
Other income	639	-	639
Net assets released from restrictions	40,000	(40,000)	-
Total support and revenue	<u>678,781</u>	<u>-</u>	<u>678,781</u>
Allocations and functional expenses:			
Program services:			
Agency allocations and initiatives	34,110	-	34,110
Program services	395,570	-	395,570
Total program services	<u>429,680</u>	<u>-</u>	<u>429,680</u>
Supporting services:			
General and administrative	44,070	-	44,070
Fundraising	48,363	-	48,363
Total supporting services	<u>92,433</u>	<u>-</u>	<u>92,433</u>
Total allocations and functional expenses	<u>522,113</u>	<u>-</u>	<u>522,113</u>
Change in net assets	<u>156,668</u>	<u>-</u>	<u>156,668</u>
Net assets, beginning of year, as previously reported	275,301	490,128	765,429
Prior period adjustment	490,128	(490,128)	-
Net assets, beginning of year, as restated	<u>765,429</u>	<u>-</u>	<u>765,429</u>
Net assets, end of year	<u><u>\$ 922,097</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 922,097</u></u>

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

United Way of Windham County, Inc.

Statement of Functional Expenses For the Year Ended June 30, 2023

	Supporting Services				
	Total Program	General and Administrative	Fundraising	Total Support	Total
Payroll related expenses:					
Salaries and wages	\$ 118,949	\$ 15,860	\$ 23,790	\$ 39,650	\$ 158,599
Payroll taxes	10,833	1,445	2,167	3,612	14,445
Employee benefits	<u>6,151</u>	<u>820</u>	<u>1,230</u>	<u>2,050</u>	<u>8,201</u>
Total payroll related expenses	135,933	18,125	27,187	45,312	181,245
Audit and accounting services	-	4,000	-	4,000	4,000
Bank and credit card fees	-	642	-	642	642
Bookkeeping services	-	11,053	-	11,053	11,053
Campaign designations	-	-	13,422	13,422	13,422
Consulting services	1,622	16	-	16	1,638
Depreciation	1,992	173	-	173	2,165
Dues - United Way	8,231	-	-	-	8,231
Dues - other	23	1,116	23	1,139	1,162
Fiscal agent grant expense	110,463	-	-	-	110,463
Grant and gift expense	110,545	1,128	1,128	2,256	112,801
Insurance	485	1,940	-	1,940	2,425
Maintenance and repairs	632	1,473	-	1,473	2,105
Marketing	632	111	111	222	854
Miscellaneous expenses	40	321	40	361	401
Office expenses	2,196	274	25	299	2,495
Postage, printing and delivery	383	468	-	468	851
Rent	10,088	1,419	4,256	5,675	15,763
Software	3,384	542	587	1,129	4,513
Special events	-	-	1,514	1,514	1,514
Telephone	1,795	1,269	31	1,300	3,095
Training and professional development	610	-	39	39	649
Travel and meetings	<u>6,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,516</u>
Total expenses by function	\$ 395,570	\$ 44,070	\$ 48,363	\$ 92,433	\$ 488,003

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

United Way of Windham County, Inc.

Statement of Cash Flows For the Year Ended June 30, 2023

Cash flows from operating activities:

Change in net assets	\$ 156,668
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	2,165
Realized and unrealized gains on investments	(22,427)
(Increase) decrease in assets:	
Pledges receivable	(8,798)
Increase (decrease) in liabilities:	
Accounts payable	8,648
Accrued expenses	873
Deferred revenue	(20,771)
Net cash provided by operating activities	137,129

Cash flows from investing activities:

Proceeds from sales of investments	17,528
Cash paid for purchases of investments	(30,958)
Net cash used by investing activities	(13,430)
Net change in cash	123,699
Cash, beginning of year	282,612
Cash, end of year	\$ 406,311

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

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 1 - Organization

United Way of Windham County, Inc. (the Organization) located in Brattleboro, Vermont, raises funds for allocation to other not-for-profit organizations in Windham County that meet the human service needs of the area. It facilitates community volunteers to annually review each applicant organization's funding request and then recommends to the United Way board of directors where the funds should responsibly be distributed. The Organization also facilitates the greater human service community to work to bring together all available resources to solve current community problems in the most effective and efficient manner possible.

Note 2 - Summary of Significant Accounting Policies

Method of Accounting:

The financial statements have been prepared using the accrual basis of accounting which recognizes income as it is earned and expenses as they are incurred.

Basis of Presentation:

The United Way is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions - expiring or perpetual.

Net Assets Without Donor Restrictions:

Net asset available for use in general operations and not subject to donor or certain grantor restrictions.

Net Assets With Donor Restrictions:

Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resources were restricted has been fulfilled, or both. Certain restrictions may need to be maintained in perpetuity.

All net assets of the Organization at June 30, 2023 were considered to be net assets without donor restrictions.

Use of Estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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.

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Cash Equivalents:

For the purposes of the statement of cash flows, the Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

Pledges Receivable:

Pledges receivable consist of individual pledges to be received by United Way of Windham County, at a future date. Unconditional promises to give are recognized as receivables and as revenues in the period in which the Organization is notified by the donor of their commitment to make a contribution.

Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from pledges. The allowance for uncollectible pledges for the year ended June 30, 2023 was \$15,000. There was no bad debt expense for the year ended June 30, 2023.

Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets. The fair value of the investment is determined by reference to quoted market prices. Investment income or loss includes interest and dividends, unrealized gain/loss on held investments and gain/loss on sale of investments and is included in the statement of activities as without donor restrictions unless the income or loss is restricted by the donor or law.

Property, Equipment and Depreciation:

Equipment is stated at cost or at estimated fair value at the date of gift. All expenditures for equipment over \$750 are recorded at cost and are capitalized. Donations are reported as without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Depreciation is provided by the straight-line method over the estimated useful lives of the assets, generally, as follows:

Equipment	5-7 years
Leasehold Improvements	39 years

Depreciation expense for the year ended June 30, 2023 was \$2,165.

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

In-Kind Contributions:

The Organization receives donations of products and services from various donors. These contributions are recorded at their estimated fair market value at their date of donation. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by the donation. Volunteer services are not recorded in the financial statements as these contributions do not meet the requirements to be recorded as revenue and expenses.

The Organization did not receive any in-kind contributions during the year ended June 30, 2023.

Contributions:

The Organization conducts an annual fundraising campaign accounting for pledges received from July 1 through June 30 of each fiscal year. Pledges are recognized as revenue when the pledge is received by the Organization. Campaign contributions and pledges are reported as net assets without donor restrictions for use in the subsequent year unless specifically restricted by the donor.

The Organization accounts for other contributions and grants in accordance with the recommendations of U.S. generally accepted accounting principles. Unconditional promises to give are recognized as revenues in the period received as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions or barriers on which they depend are substantially met and the promises become unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires or has been met in the fiscal year in which the contributions were received.

Compensated Absences:

The Organization does not record leave time earned by employees that has not been used by the date of the statement of financial position. Management determined the impact on these financial statements is immaterial.

Income Taxes:

The United Way of Windham County, Inc. is an organization which is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code and qualifies for exemption from federal income tax under Section 501(c)(3) of the Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A). Therefore, no provision for income taxes has been made in the accompanying financial statements.

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Allocation of Functional Expenses:

The Organization allocates direct expenses to its programs and supporting services on a specific identification basis. Indirect expenses are allocated based on an estimate of employee time spent in each functional area. These estimates may be revised during the year if the actual costs are found to be significantly different than anticipated costs.

New Accounting Pronouncement:

Effective July 1, 2022, the Organization adopted Accounting Standards Update No. 2016-02, *Leases* (Topic 842). Under the new standard, the Organization elected to adopt the package of practical expedients available under the transition guidance with the new standard. This package includes the following: (1) relief from determination of lease contracts included in existing or expiring leases at the point of adoption; (2) relief from having to reevaluate the classification of leases in effect at the point of adoption; and (3) relief from reevaluation of existing leases that have initial direct costs associated with the execution of the lease contract. The Organization also elected to adopt the practical expedient to use hindsight to determine the lease term and assess any impairment of the right of-use assets.

Note 3 - Liquidity and Availability of Funds

The Organization has the following financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position.

Cash and equivalents	\$ 385,540
Pledges receivable, net	<u>73,748</u>
	<u>\$ 459,288</u>

Note 4 - Pledges Receivable

Pledges receivable consisted of individual unconditional promises to give awarded to United Way of Windham County, Inc. without donor restrictions. Net pledges receivable totaled \$73,748 at June 30, 2023 and are all expected to be collected within the next fiscal year.

United Way of Windham County, Inc.
Notes to Financial Statements
June 30, 2023

Note 5 - Investments

At June 30, 2023, investments consisted of the following:

	<u>Market Value</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>
Cash	\$ 42,627	\$ 42,627	\$ -
Fixed income	121,085	139,469	(18,384)
Equities	<u>313,985</u>	<u>248,572</u>	<u>65,413</u>
 Total investments	 <u>\$ 477,697</u>	 <u>\$ 430,668</u>	 <u>\$ 47,029</u>

Investment income for the year ended June 30, 2023 consisted of the following:

Dividend and interest income	\$ 18,351
Realized losses	(1,324)
Unrealized gains	23,751
Investment fees	<u>(4,432)</u>
 Investment income, net	 <u>\$ 36,346</u>

Note 6 - Fair Value Measurements

Generally accepted accounting principles in the United States define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and sets out a fair value hierarchy. 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 fair value hierarchy are described below:

Level 1 - based upon unadjusted quoted market prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the reporting date.

Level 2 - based upon quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, and inputs other than quoted prices that are observable for the asset or liability, either directly or by correlation or other means.

Level 3 - inputs for Level 3 fair values are unobservable for the asset or liability and include situations where there is little, if any, market activity for the asset or liability. Such inputs are based upon the best information in the circumstances and may require significant management judgment or estimation.

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 6 - Fair Value Measurements (Continued)

All assets of the Organization presented at fair value were measured using Level 1 inputs (i.e., readily available prices for actively and publicly traded securities).

Fair value of assets measured on recurring basis at June 30, 2023 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Fixed income	\$ 121,085	\$ 121,085	\$ -	\$ -
Equities	<u>313,985</u>	<u>313,985</u>	<u>-</u>	<u>-</u>
Total assets subject to fair value measurement	<u>\$ 435,070</u>	<u>\$ 435,070</u>	<u>\$ -</u>	<u>\$ -</u>

Fair value for investments is determined by reference to quoted market prices and other relevant information generated by market transactions.

Note 7 - Property and Equipment

Property and equipment consisted of the following at June 30, 2023:

Equipment	\$ 18,033
Less: accumulated depreciation	<u>(17,108)</u>
Property and equipment, net	<u>\$ 925</u>

Note 8 - Deferred Revenue

Deferred revenues (contract liabilities) are a result of grants and contracts received but unearned. Revenue is recognized only to the extent that related expenses have been incurred.

The following table provides information about significant changes in the deferred revenue (contract liabilities) for grants and contracts for the year ended June 30, 2023:

Deferred revenue, beginning of year	\$ 26,273
Revenue recognized that was included in deferred revenue at the beginning of year	(26,273)
Increase in deferred revenue due to cash received during the fiscal year	<u>5,502</u>
Deferred revenue, end of year	<u>\$ 5,502</u>

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 9 - Endowment Fund

The Financial Accounting Standards Board issued FASB ASC 958-205, "Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds". FASB ASC 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). FASB ASC 958-205 also requires additional disclosures about an organization's endowment funds whether or not the organization is subject to UPMIFA. The Organization does not report its endowments based on FASB ASC 958-205.

The endowment is not donor restricted and instead, were funds that were set aside by the board in an investment account. The board of directors drafted formal endowment spending policies to ensure that the balance of the investment account is maintained for future use. Therefore, the endowment fund is reported as net assets without donor restrictions, board designated.

Endowment Investment and Spending Policies:

The Organization has investment and spending policies, approved by the board of directors, for endowment assets that attempt to provide funding to the organization while seeking to maintain the purchasing power of the endowment fund over the long-term. The Organization's spending and investment policies work together to achieve this objective.

The balance of the endowment fund must be maintained in its entirety. However, once the fair market value of the endowment fund exceeds \$300,000 at the end of the prior fiscal quarter, income earned on the endowment fund may be used for general operating purposes. Income available for distribution on a calendar-year basis is defined as 5% of a three-year rolling average of United Way's endowment fund market value. In the case of a new fund, availability will be defined as 5% of market value in year one and 5% of the two-year average market value in year two.

Changes in endowment funds for the year ended June 30, 2023 are as follows:

	Undesignated	Board Designated	Total
Balance, beginning of year	\$ -	\$ 260,657	\$ 260,657
Donations	-	-	-
Investment income	-	11,239	11,239
Gains on investment	-	11,696	11,696
Investment fees	-	(2,615)	(2,615)
Amounts expended	-	-	-
 Total	 \$ -	 \$ 280,977	 \$ 280,977

United Way of Windham County, Inc.

Notes to Financial Statements

June 30, 2023

Note 10 - Board Designated Net Assets

Board designated net assets consist of the board designated endowment fund. The total value of the endowment fund was \$280,977 at June 30, 2023.

Note 11 - Net Assets With Donor Restrictions

Net assets with donor restrictions were released for the dental fund during the year ended June 30, 2023 in the amount of \$40,000.

Note 12 - Administrative and Fundraising Expenses Ratio

The Organization's overhead ratio for the year ended June 30, 2023 is 13.6%. The overhead ratio is calculated using the gross ratio as recommended by the United Way of America. This percentage is calculated by dividing the general and administrative and fundraising expenses by the total revenue, as reported on the 990. Total calculation of administrative and fundraising expenses as a percentage of revenue is summarized below:

Contributions, current campaign	\$ 317,832
Grants, bequests and other revenue	283,191
Fiscal agent fees	40,772
Investment income, net	36,347
Other income	<u>639</u>
	<u><u>\$ 678,781</u></u>
Administrative and fundraising expenses	<u><u>\$ 92,433</u></u>
Administrative and fundraising as a percentage of revenue	<u><u>13.6%</u></u>

Note 13 - Prior Period Adjustment

The beginning balances on the financial statements for year ended June 30, 2023 were adjusted to reclassify net assets with donor restrictions to net assets without donor restrictions. Donations and grants were misclassified as donations with donor restrictions in a prior fiscal year. In addition, the board designated endowment account was classified as donor restricted and was reclassified as without donor restrictions in the current fiscal year. Management determined that due to the absence of donor restrictions, a prior period adjustment was needed to correct the error. As a result, \$490,128 was reclassified as net assets without donor restrictions from net assets with donor restrictions.

United Way of Windham County, Inc.
Notes to Financial Statements
June 30, 2023

Note 14 - Subsequent Events

The fixed asset capitalization policy limit was increased from \$750 to \$2,500.

Management has evaluated subsequent events through November 8, 2024, the date the financial statements were available to be issued.

Supplemental Information

United Way of Windham County, Inc.
Schedule of Agency Allocations and Initiatives
For the Year Ended June 30, 2023

Brattleboro Museum & Art Center	\$	600
Denture Fund		455
Ethopian Community Development Council		5,000
Greater Falls Community Justice Center		3,055
Groundworks Collaborative, Inc.		5,000
Kids in Coats		15,000
RCP Vermont		<u>5,000</u>
		<u><u>\$ 34,110</u></u>