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A.M. PEISCH & COMPANY, LLP

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Franklin-Grand Isle United Way, Inc.

FINANCIAL STATEMENTS

March 31, 2015 and 2014

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Franklin-Grand Isle United Way, Inc.  
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March 31, 2015 and 2014

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Franklin-Grand Isle United Way, Inc.

We have audited the accompanying financial statements of Franklin-Grand Isle United Way, Inc. (a nonprofit organization) which comprise the statements of financial position as of March 31, 2015 and 2014, and the related statements of activities, functional expenses, 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 from 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 Franklin-Grand Isle United Way, Inc., Inc. as of March 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of a Matter**

As discussed in Note 9 to the financial statements, the 2014 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

**Other Matters**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of allocations and designations on page 14 are 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.

St. Albans, Vermont  
November 23, 2015  
VT Reg. No. 92-0000102

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
STATEMENTS OF FINANCIAL POSITION  
March 31, 2015 and 2014

	2015	2014
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 264,190	\$ 261,161
Cash - Restricted	27,153	22,443
Pledges and contributions receivable less allowance for uncollectible promises of \$31,126 and \$31,126	253,820	253,820
Other receivables	767	2,820
Prepaid expenses	3,596	4,601
<b>TOTAL CURRENT ASSETS</b>	<b>549,526</b>	<b>544,845</b>
<b>PROPERTY AND EQUIPMENT</b>		
Land improvements	465	465
Building and improvements	135,456	127,481
Office equipment	22,941	22,541
	158,862	150,487
Accumulated depreciation	(41,821)	(36,696)
<b>PROPERTY AND EQUIPMENT, Net</b>	<b>117,041</b>	<b>113,791</b>
<b>TOTAL ASSETS</b>	<b>\$ 666,567</b>	<b>\$ 658,636</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ -	\$ 208
Payroll tax liabilities	9,190	8,392
Deferred grant and fiscal agent revenue	15,708	14,193
<b>TOTAL CURRENT LIABILITIES</b>	<b>24,898</b>	<b>22,793</b>
<b>COMMITMENTS AND CONTINGENCIES</b>		
<b>NET ASSETS</b>		
Unrestricted:		
Undesignated	168,008	139,282
Designated for next year's budget	403,316	435,140
Designated for other needs	53,406	50,406
<b>TOTAL UNRESTRICTED NET ASSETS</b>	<b>624,730</b>	<b>624,828</b>
Temporarily restricted net assets	16,939	11,015
<b>TOTAL NET ASSETS</b>	<b>641,669</b>	<b>635,843</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 666,567</b>	<b>\$ 658,636</b>

See accompanying notes to financial statements.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
STATEMENTS OF ACTIVITIES  
For the Years Ended March 31, 2015 and 2014

	2015	2014
UNRESTRICTED NET ASSETS		
UNRESTRICTED REVENUES AND GAINS		
Pledged contributions	\$ 342,881	\$ 318,969
Pledged through other United Ways	47,608	67,615
Donations in kind	33,057	52,987
Grant revenues United Way programs	2,900	-
Fiscal agent income (includes grants for other entities)	46,789	42,874
Special event revenue	62,224	65,207
Miscellaneous income	2,529	5,529
Rental income	19,550	18,650
Tenant fees	3,251	492
Interest income	1,100	1,113
Administrative fees	1,379	1,251
	563,268	574,687
Total unrestricted revenues and gains		
Net assets released from restrictions	28,262	21,348
	591,530	596,035
Total unrestricted revenues, gains, and other support		
EXPENSES		
Program services	484,465	516,490
Administration	57,523	60,972
Fundraising	49,640	52,696
	591,628	630,158
Total expenses		
CHANGE IN UNRESTRICTED NET ASSETS	(98)	(34,123)
TEMPORARILY RESTRICTED NET ASSETS		
CONTRIBUTIONS		
Operation happiness	23,471	21,348
The Big Shabang (Island event)	8,845	-
Backpack	1,870	-
	34,186	21,348
Total temporarily restricted contributions		
Net assets released from restrictions	(28,262)	(21,348)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	5,924	-
CHANGE IN NET ASSETS	5,826	(34,123)
NET ASSETS AT APRIL 1,	635,843	658,951
PRIOR PERIOD ADJUSTMENT	-	11,015
NET ASSETS AT APRIL 1, AS RESTATED	635,843	669,966
NET ASSETS AT MARCH 31,	\$ 641,669	\$ 635,843

See accompanying notes to financial statements.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended March 31, 2015

	Program Services	Management & General	Fund Raising	Total
Payroll	\$ 51,595	\$ 33,119	\$ 19,324	\$ 104,038
Payroll taxes	5,518	2,893	2,207	10,618
Health and dental insurance	3,417	3,052	2,977	9,446
Payroll processing fee	210	205	205	620
Pension expense	1,775	753	482	3,010
Audit	2,516	2,442	2,442	7,400
General office supplies	452	-	301	753
Event expenses	46,346	322	645	47,313
Printing	989	959	959	2,907
Campaign supplies	284	277	277	838
Computer supplies	440	426	426	1,292
Telephone	748	727	727	2,202
Postage	667	647	647	1,961
Dues United Way	5,903	-	-	5,903
Depreciation	1,743	1,691	1,691	5,125
Insurance	2,186	2,121	2,121	6,428
Mileage	297	-	198	495
Executive director expense	99	95	95	289
Miscellaneous	1,017	868	994	2,879
Utilities	1,593	1,547	1,547	4,687
Repairs and maintenance	3,463	5,379	5,379	14,221
In-kind donations	26,661	-	5,996	32,657
Allocations to member agencies	217,100	-	-	217,100
Designations to agencies and programs	10,990	-	-	10,990
Donor designations	32,436	-	-	32,436
Fiscal agent expenses	46,770	-	-	46,770
Pledge shrinkage	19,250	-	-	19,250
<b>TOTALS</b>	<b>\$ 484,465</b>	<b>\$ 57,523</b>	<b>\$ 49,640</b>	<b>\$ 591,628</b>
	<u>81.89%</u>	<u>9.72%</u>	<u>8.39%</u>	<u>100.00%</u>

See accompanying notes to financial statements.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended March 31, 2014

	Program Services	Management & General	Fund Raising	Total
Payroll	\$ 53,584	\$ 35,850	\$ 16,936	\$ 106,370
Payroll taxes	6,053	3,162	2,406	11,621
Health and dental insurance	4,454	1,966	1,309	7,729
Pension expense	2,335	896	650	3,881
Audit	2,380	2,310	2,310	7,000
Legal services	408	396	396	1,200
General office supplies	405	394	394	1,193
Event expenses	39,767	2,032	1,590	43,389
Printing	381	-	254	635
Campaign supplies	643	623	623	1,889
Computer supplies	873	848	848	2,569
Donation tracker contract	260	520	520	1,300
Telephone	749	726	726	2,201
Postage	870	845	845	2,560
Dues United Way	4,551	152	152	4,855
Depreciation	1,757	1,811	1,757	5,325
Insurance	2,190	2,125	2,125	6,440
Mileage	799	-	533	1,332
Executive director expense	171	176	171	518
Miscellaneous	1,376	1,306	1,347	4,029
Utilities	1,570	1,523	1,523	4,616
Repairs and maintenance	2,262	3,311	3,311	8,884
In-kind donations	41,017	-	11,970	52,987
Allocations to member agencies	225,000	-	-	225,000
Designations to agencies and programs	21,240	-	-	21,240
Donor designations	44,323	-	-	44,323
Fiscal agent expenses	32,763	-	-	32,763
Pledge shrinkage	24,309	-	-	24,309
	<u>\$ 516,490</u>	<u>\$ 60,972</u>	<u>\$ 52,696</u>	<u>\$ 630,158</u>
TOTALS	<u>81.96%</u>	<u>9.68%</u>	<u>8.36%</u>	<u>100.00%</u>

See accompanying notes to financial statements.



FRANKLIN-GRAND ISLE UNITED WAY, INC.  
STATEMENTS OF CASH FLOWS  
For the Years Ended March 31, 2015 and 2014

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 5,826	\$ (34,123)
Adjustments to reconcile change in net assets to net cash, provided (used) by operating activities:		
Depreciation and amortization	5,125	5,325
(Increase) in restricted cash	(4,710)	(4,266)
Decrease in pledges and contributions receivable	-	22,656
(Increase) decrease in other receivables	2,053	(1,540)
(Increase) decrease in prepaid expenses	1,005	(669)
Decrease in accounts payable	(208)	(560)
Increase in payroll tax liabilities	798	1,332
Increase in deferred grant and fiscal agent revenue	1,515	6,069
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>11,404</b>	<b>(5,776)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(8,375)	-
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(8,375)</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS</b>	<b>3,029</b>	<b>(5,776)</b>
<b>CASH AND CASH EQUIVALENTS AS OF APRIL 1,</b>	<b>261,161</b>	<b>266,937</b>
<b>CASH AND CASH EQUIVALENTS AS OF MARCH 31,</b>	<b>\$ 264,190</b>	<b>\$ 261,161</b>

See accompanying notes to financial statements.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2015 and 2014

NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Franklin-Grand Isle United Way Inc. (“FGIUW” or “the Organization”) is one of the 1,400 United Ways in the United States. We are an independent, nonprofit organization overseen by a local volunteer board of directors

We collaborate with other community service organizations, partner with businesses, teach with service delivery agencies, and join forces with dedicated leaders and volunteers. Together, we solve community needs that affect families and children while assuring a viable community-wide, human services infrastructure.

United Way mobilizes the community to provide the financial and non-monetary resources needed to build a better community. Through a single community-wide fund drive, United Way raises resources that are invested in programs that address this community’s most pressing needs. We actively work with local agencies to implement innovative and effective programs. The Organization focuses its efforts around the community impact areas: health, education, and financial stability.

The Organization's support comes primarily from contributions from individuals, business and foundations during its annual campaign with additional support from non-campaign grants and contributions, program-related fee for service work and investment income.

Financial Statement Presentation and Accounting for Contributions

The Organization follows Accounting for Contributions Received and Contributions Made (FASB ASC 958-605) and Financial Statements of Not-for-profit Organizations (FASB ASC 958-205) as required by Financial Accounting Standards Board Accounting Standards Codifications (FASB ASC 958)

Under these guidelines, the Organization reports 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. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending upon the existence and/or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporary restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Temporarily restricted contributions whose restrictions are met in the same period are shown as increases in temporarily restricted net assets with a corresponding transfer to unrestricted net assets

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2015 and 2014

NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

Revenues and expenses are reported on the accrual basis of accounting. Under this basis, revenue, other than contributions, and expenses are reported when incurred, without regard to the date of receipt or payment of cash. Contributions are reported when incurred without regard to the date of receipt or payment of cash. Contributions are reported in accordance with FASB ASC 958-605.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, the Organization considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increase in the unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increase in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The majority of the promises to give are received from a broad base of Franklin and Grand Isle County Contributors as a result of the annual campaign.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Those expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts, if material, are computed using estimated market interest rates applicable to the years in which the promises are received. Any conditional promises to give are not recorded until the conditions are met.

The Organization uses the allowance method to determine the net pledges receivable. The allowance amount for pledges receivable is based on prior years' experience and management's analysis of specific promises to give and currently known economic conditions, and is currently calculated based on an historical average of 6% of current year pledges. The allowance for uncollectible pledges at March 31, 2015 and 2014 was \$31,126.

Property and Equipment

The Organization capitalizes property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are

FRANKLIN-GRAND ISLE UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

March 31, 2015 and 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

reported as restricted contributions. Absent donor stipulation regarding how long those donated assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired assets are placed into service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives of the fixed assets ranging from 5 to 40 years.

Contributed Services, Materials and Equipment

Contributed materials and equipment are recorded at estimated fair market value when received. Contributed services are not recorded since no objective basis is available to measure the value of such services. A substantial number of individuals and businesses have donated significant amounts of their time and services in the United Way's fundraising, supporting programs and management and general activities.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than private foundation.

The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending 2012, 2013 and 2014 are subject to examination by the IRS, generally for three years after they were filed. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any "uncertain tax positions" that are material to the financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumption that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expenses

The costs of providing various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting service benefited.

NOTE 2 CONCENTRATIONS OF CASH ON DEPOSIT

The Organization has concentrated its credit risk by maintaining deposits in financial institutions that, at times, exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such accounts and believes it is not exposed to any unreasonable credit risk with respect to its cash concentrations.

## FRANKLIN-GRAND ISLE UNITED WAY, INC.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2015 and 2014

## NOTE 3 PLEDGES AND CONTRIBUTIONS RECEIVABLE

Included in grants and contributions receivable are the following unrestricted and temporarily restricted, unconditional promises to give as of March 31:

	<u>2015</u>	<u>2014</u>
Unrestricted:		
Prior year campaign pledges receivable	\$ 46,370	\$ 62,461
Current year campaign pledges receivable	238,576	222,485
Less allowance for uncollectible pledges	<u>(31,126)</u>	<u>(31,126)</u>
Net unconditional promises to give	<u>\$ 253,820</u>	<u>\$ 253,820</u>
Receivable in less than one year	\$ 284,946	\$ 284,946
Receivable in more than one year	-	-
Total unconditional promises to give	<u>284,946</u>	<u>284,946</u>
Less discounts to net present value	-	-
Less other allowance for uncollectible promises	<u>(31,126)</u>	<u>(31,126)</u>
Net unconditional promises to give	<u>\$ 253,820</u>	<u>\$ 253,820</u>

Each year, based on prior experience, FGIUW estimates an amount of current year campaign pledges that will not be collected, almost always due to employee turnover at participating employers. Actual pledges receivable written off were approximately \$19,250 and \$24,309 for the fiscal years ended March 31, 2015 and 2014 respectively.

There were no material conditional promises to give at March 31, 2015 and 2014. Conditional promises to give are not recorded until conditions are substantially fulfilled.

## NOTE 4 PROPERTY AND EQUIPMENT

Property and Equipment, at cost, consisted of the following at March 31,

	<u>2015</u>	<u>2014</u>
Land improvements	\$ 465	\$ 465
Building and improvements	135,456	127,481
Office equipment	<u>22,941</u>	<u>22,541</u>
	158,862	150,487
Accumulated depreciation	<u>(41,821)</u>	<u>(36,696)</u>
PROPERTY AND EQUIPMENT, Net	<u>\$ 117,041</u>	<u>\$ 113,791</u>

FRANKLIN-GRAND ISLE UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

March 31, 2015 and 2014

NOTE 5 LINE OF CREDIT

As of March 31, 2015 the Organization had available a line of credit with an upper limit of \$100,000. At that date no borrowings were outstanding against the line of credit. These funds are available with an interest rate of 6.75% and would be payable in April 2015. Subsequent to year end the line of credit was renewed until April 2016 at an interest rate of 5.00%.

NOTE 6 DESIGNATED NET ASSETS

The Board of Directors has designated net assets as follows:

	<u>2015</u>	<u>2014</u>
Designated for next year's budget:		
Allocations	\$ 236,000	\$ 251,000
Administration	<u>167,316</u>	<u>184,140</u>
Total designated for next year's budget	<u>403,316</u>	<u>435,140</u>
Designated for other needs:		
Capital needs	39,600	36,600
Emerging needs	<u>13,806</u>	<u>13,806</u>
Total designated for other needs	<u>53,406</u>	<u>50,406</u>
Total designated net assets	<u>\$ 456,722</u>	<u>\$ 485,546</u>

NOTE 7 PENSION PLAN

Franklin-Grand Isle United Way, Inc, has a 403(b) employee pension plan covering all of its eligible employees. Under the Plan United Way makes contributions of 6% of gross earnings for eligible employees. During the fiscal years ended March 31, 2015 and 2014, United Way's contributions amounted to \$3,010 and \$3,131, respectively.

NOTE 8 COST ALLOCATIONS

The costs of providing program services and overhead (management and general and fundraising) have been allocated to each functional expense category based on the percentage of employee time spent performing each function. A time study was performed in a prior year to determine the percentages to be applied. The amount that has been allocated for the years ended March 31, 2015 and 2014 was \$232,425 and \$229,536, respectively.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2015 and 2014

NOTE 9           PRIOR PERIOD ADJUSTMENT

The organization changed its accounting for Operation Happiness funds at the beginning of the year from deferred revenue to temporarily restricted net assets. Since the statements are comparative, the adjustment is for the balance in deferred revenue of \$11,015 for the Operation Happiness funds at the beginning of the earliest period presented, or April 1, 2013. This change results in a reduction of deferred revenue of \$11,015 and an increase in the temporarily restricted net assets balance by \$11,015.

NOTE 10          SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Company has evaluated subsequent events through November 23, 2015, which is the date the financial statements were available to be issued.

FRANKLIN-GRAND ISLE UNITED WAY, INC.  
SCHEDULES OF ALLOCATIONS AND DESIGNATIONS  
For the Years Ended March 31,

	2015	2014
<b>PROGRAM ALLOCATIONS</b>		
Bookmobile Story Time	\$ 10,000	\$ 10,000
Building Bright Futures	1,500	1,500
C.H.A.M.P.	5,000	5,000
C.I.D.E.R.	11,200	11,200
Childcare Resources - Food Network	5,200	5,200
Care Partners (formerly Club Respite)	5,500	5,500
Champlain Valley Area Agency on Aging:		
Case Management	8,000	8,000
Meals on Wheels	11,500	11,500
Cornerstone Bridges to Life Community Ctr	10,000	10,000
C.V.O.E.O., Inc:		
Franklin Grand Isle Community Food Shelf	16,000	16,000
Voices Against Violence - Laurie's House	10,900	10,900
Financial Futures	6,500	6,500
Fairfield Community Center	10,000	10,000
Foster Grandparent Program	10,000	10,000
Franklin County 4H	5,000	5,000
Franklin County Court Diversion	12,000	12,000
Franklin County Home Health	13,500	13,500
Franklin County Senior Center	7,000	7,000
Grand Isle County Court Diversion/ Mentoring	2,000	1,100
Maple Leaf Farm Associates	14,000	14,000
Northwest Technical Center	500	5,000
Northwestern Counseling & Support Services:		
Camp Rainbow	7,700	7,700
Parallel Justice (St. Albans Community Justice Center)	6,000	6,000
Prevent Child Abuse Vermont	11,000	11,000
Samaritan House	9,500	9,500
Turning Point of Franklin County	7,600	7,600
Vermont Works for Women	-	4,300
	\$ 217,100	\$ 225,000
<b>BOARD DESIGNATIONS TO AGENCIES AND PROGRAMS</b>		
Operation Happiness	\$ -	\$ 3,606
Resource Directory	1,000	1,000
Flexible Funding	4,000	4,000
Emerging Needs Allocations	-	5,900
VT 211	5,990	6,734
	\$ 10,990	\$ 21,240