



**United Way
of the Eastern Panhandle**

FINANCIAL STATEMENTS
(WITH SUPPLEMENTARY INFORMATION)

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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**INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

To the Board of Directors
United Way of the Eastern Panhandle, Inc.
Martinsburg, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the United Way of the Eastern Panhandle, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, 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 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 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 the United Way of the Eastern Panhandle, Inc. as of June 30, 2017 and 2016, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on pages 17-18 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.

Decker & Company PLLC

November 27, 2017

United Way of the Eastern Panhandle, Inc.
 STATEMENTS OF FINANCIAL POSITION
 June 30, 2017 and 2016

	2017	2016
ASSETS		
Assets		
Cash and cash equivalents	\$ 781,892	\$ 732,279
Pledges receivable (net of allowance of \$42,000 and \$35,000, respectively)	332,754	381,019
Beneficial interest in assets held by others	145,509	132,267
Prepaid expenses	2,247	3,011
Property and equipment, net	1,039,240	1,067,442
Restricted assets:		
Cash	44,119	52,238
Total assets	\$ 2,345,761	\$ 2,368,256
LIABILITIES		
Liabilities		
Accounts payable and accrued expenses	\$ 1,841	\$ 3,481
Compensation liabilities	9,512	8,127
Agency liabilities		
Combined Federal Campaign	41,062	38,704
Other	46,005	54,140
Total liabilities	98,420	104,452
NET ASSETS		
Temporarily restricted	368,291	443,181
Unrestricted	1,879,050	1,820,623
Total net assets	2,247,341	2,263,804
Total liabilities and net assets	\$ 2,345,761	\$ 2,368,256

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

United Way of the Eastern Panhandle, Inc.
STATEMENT OF ACTIVITIES
For the year ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
SUPPORT, REVENUES AND RECLASSIFICATIONS			
Campaign contributions	\$ 53,266	\$ 754,436	\$ 807,702
Combined Federal Campaign contributions	73,338	-	73,338
Less designations	(73,338)	-	(73,338)
In-kind contributions	44,950	-	44,950
Community projects	208,648	-	208,648
Management fee	30,007	-	30,007
Investment income and other	13,107	-	13,107
Rental income (loss)-net	(3,979)	-	(3,979)
Reclassifications			
Satisfaction of purpose restrictions	829,326	(829,326)	-
Total support, revenue and reclassifications	1,175,325	(74,890)	1,100,435
EXPENSES			
Program services:			
Agency allocations	477,209	-	477,209
Other allocations	36,654	-	36,654
Other community support	146,241	-	146,241
Combined Federal Campaign	23,874	-	23,874
Teen Court	15,748	-	15,748
Summer youth employment	141,416	-	141,416
Other program services	88,839	-	88,839
Supporting Services:			
Management and general	86,098	-	86,098
Fundraising	100,819	-	100,819
Total expenses	1,116,898	-	1,116,898
Change in net assets	58,427	(74,890)	(16,463)
Net assets, beginning of year	1,820,623	443,181	2,263,804
Net assets, end of year	\$1,879,050	\$ 368,291	\$2,247,341

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

United Way of the Eastern Panhandle, Inc.
STATEMENT OF ACTIVITIES
For the year ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
SUPPORT, REVENUES AND RECLASSIFICATIONS			
Campaign contributions	\$ 47,071	\$ 877,644	\$ 924,715
Combined Federal Campaign contributions	80,281	-	80,281
Less designations	(80,281)	-	(80,281)
In-kind contributions	32,809	-	32,809
Community projects	199,724	-	199,724
Management fee	29,457	-	29,457
Investment income and other	31,822	-	31,822
Rental income-net	25,594	-	25,594
Reclassifications			
Satisfaction of purpose restrictions	831,386	(831,386)	-
Total support, revenue and reclassifications	1,197,863	46,258	1,244,121
EXPENSES			
Program services:			
Agency allocations	529,609	-	529,609
Other allocations	20,364	-	20,364
Other community support	156,890	-	156,890
Combined Federal Campaign	28,911	-	28,911
Teen Court	18,927	-	18,927
Summer youth employment	122,092	-	122,092
Other program services	104,148	-	104,148
Supporting Services:			
Management and general	122,918	-	122,918
Fundraising	105,939	-	105,939
Total expenses	1,209,798	-	1,209,798
Change in net assets	(11,935)	46,258	34,323
Net assets, beginning of year	1,832,558	396,923	2,229,481
Net assets, end of year	\$1,820,623	\$ 443,181	\$ 2,263,804

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

United Way of the Eastern Panhandle, Inc.
STATEMENTS OF CASH FLOW
For the years ended June 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (16,463)	\$ 34,323
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	28,921	28,831
Changes in assets and liabilities		
(Increase) decrease in pledges receivable	48,265	(18,662)
(Increase) decrease in prepaid expenses	764	(1,599)
(Increase) decrease in restricted assets	8,119	(1,538)
Increase (decrease) in accounts payable	(1,560)	518
Increase (decrease) in compensation liabilities	1,385	(6,584)
Increase (decrease) in agency liabilities	(5,777)	27,107
	63,654	62,396
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(799)	(1,956)
Investment in beneficial interest in assets held by others	(13,242)	(793)
	(14,041)	(2,749)
Net cash used in investing activities	(14,041)	(2,749)
Net increase (decrease) in cash and cash equivalents	49,613	59,647
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	732,279	672,632
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 781,892	\$ 732,279

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

United Way of the Eastern Panhandle, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2017

	Program Services					Supporting Services			Total
	Community Support	Combined Federal Campaign	Teen Court	YPS Program	Other Program Services	Management and General	Fund Raising	Total	
Agency & other allocations	\$ 513,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,863	
Community expense	384	-	-	-	-	75	226	685	
Community projects	-	-	-	23,060	88,839	-	-	111,899	
Contractual costs	5,847	-	11,119	66,354	-	5,846	5,847	95,013	
Depreciation	1,185	-	-	-	-	233	699	2,117	
Dues and subscriptions	111	-	-	-	-	43	92	246	
Employee benefits	6,170	1,000	-	-	-	1,792	4,414	13,376	
Equipment maintenance and contracts	12,776	858	-	-	-	2,784	7,585	24,003	
In-kind expenses	12,661	-	-	-	-	10,710	21,578	44,949	
Insurance	3,969	-	-	-	-	1,984	3,969	9,922	
Occupancy & Maintenance	2,475	247	-	-	-	619	1,609	4,950	
Office supplies	575	116	803	69	-	115	345	2,023	
Marketing/Program Supplies	-	314	-	-	-	-	16,057	16,371	
Misc. Items	1,286	-	275	10,274	-	386	900	13,121	
Payments to affiliated organizations	3,080	-	-	-	-	3,080	3,080	9,240	
Payroll taxes	8,835	1,333	-	2,435	-	1,722	1,722	16,047	
Postage	584	145	-	-	-	221	514	1,464	
Printing and advertising	13	1,308	-	-	-	5	8	1,334	
Professional Fees	4,422	1,400	-	-	-	1,189	3,239	10,250	
Salaries and wages	79,812	16,802	-	31,505	-	54,608	27,304	210,031	
Telephone	1,189	104	1,430	1,656	-	454	1,005	5,838	
Training and meetings	639	247	2,121	-	-	143	436	3,586	
Travel	228	-	-	6,053	-	89	190	6,570	
Total	\$ 660,104	\$ 23,874	\$ 15,748	\$ 141,416	\$ 88,839	\$ 86,098	\$ 100,819	\$ 1,116,898	

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

United Way of the Eastern Panhandle, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2016

	Program Services					Supporting Services			Total
	Community Support	Combined Federal Campaign	Teen Court	YPS Program	Other Program Services	Management and General	Fund Raising		
Agency & other allocations	\$ 549,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,973
Community expense	891	-	-	-	-	347	743	-	1,981
Community projects	-	-	-	23,055	104,148	-	-	-	127,203
Contractual costs	11,611	-	14,011	62,400	-	11,611	17,296	-	116,929
Depreciation	911	-	-	-	-	365	749	-	2,025
Dues and subscriptions	107	-	-	-	-	41	89	-	237
Employee benefits	6,609	794	-	-	-	2,114	5,022	-	14,539
Equipment maintenance and contracts	8,185	5,297	50	-	-	1,933	6,252	-	21,717
In-kind expenses	11,075	-	-	-	-	10,867	10,867	-	32,809
Insurance	4,710	-	-	-	-	1,832	3,925	-	10,467
Occupancy and maintenance	2,430	270	-	-	-	810	1,890	-	5,400
Office supplies	670	280	152	72	-	201	469	-	1,844
Marketing/ Program Supplies	-	982	-	-	-	41,440	-	-	42,422
Misc. items	580	-	-	-	-	220	483	-	1,283
Payments to affiliated organizations	2,387	-	-	-	-	2,387	2,387	-	7,161
Payroll taxes	7,295	1,300	-	2,078	-	3,472	3,624	-	17,769
Postage	606	35	-	-	-	234	511	-	1,386
Printing and advertising	390	576	-	-	-	118	275	-	1,359
Professional Fees	3,911	1,425	-	-	-	1,442	3,497	-	10,275
Salaries and wages	92,845	17,000	-	27,158	-	42,846	46,422	-	226,271
Telephone	1,381	138	1,299	1,107	-	529	1,174	-	5,628
Training and meetings	-	707	3,415	-	-	-	-	-	4,122
Travel	296	107	-	6,222	-	109	264	-	6,998
Total	\$ 706,863	\$ 28,911	\$ 18,927	\$ 122,092	\$ 104,148	\$ 122,918	\$ 105,939	\$ 1,209,798	

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

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2017 and 2016

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The United Way of the Eastern Panhandle, Inc. is an organization of contributors dedicated to providing a voluntary organization to supply the means by which a cross section of citizens and agencies, governmental and voluntary, may join in a community-wide effort to deliver efficient human service programs effectively related to current needs. The Organization serves the citizens of Berkeley, Jefferson, and Morgan Counties, West Virginia.

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision or liability for income taxes has been included in these financial statements. The Organization has no tax positions that must be considered for disclosure.

The Organization files its Form 990 in the United States federal jurisdiction and the state of West Virginia. These forms for the fiscal years ended June 30, 2014, 2015, and 2016 are subject to examination by those jurisdictions generally for three years after they were filed.

Participating Federation

The United Way of the Eastern Panhandle, Inc. is required to meet certain requirements as a member federation of the Combined Federal Campaign including honoring designations made to each (federation) member organization by distributing a proportionate share of receipts based on donor designations to each member. The Organization complied with this requirement in all aspects for the years ended June 30, 2017 and 2016.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Financial statement presentation follows the requirements of the Not-for-Profit Entities Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Standards, 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. There were no permanently restricted net assets at June 30, 2017 or 2016.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization recognizes donor direct designations as campaign revenue and agency allocations as allowed by the Not-for-Profit Entities Presentation of Financial Statements Topic of the FASB Accounting Standards Codification as a result of campaign literature that grants the Organization variance power over donor direct designations from restrictions.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2017 and 2016

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Services

The Organization receives a substantial amount of donated services from volunteers who assist in fund raising and special projects. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under the Not-for Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

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, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates used in preparing these financial statements include determining the allowance for uncollectable pledges.

Cash and Cash equivalents

For the years ended June 30, 2017 and 2016, the Organization's cash in bank balances exceeded the insured FDIC limits on certain occasions. Management deems collateral risk of excess deposits to be minimal.

For purposes of reporting, management considers certificates of deposit to be cash equivalents.

Management does not include Combined Federal Campaign or other restricted cash as cash equivalents because of the agency nature of these accounts.

Bad Debts

The Organization accounts for bad debts using the allowance method to estimate the possible losses in the collection of its pledges and other receivables. The estimate is based on historic collection experience, a review of the current status of the receivables and judgment. Receivables are written off as bad debt expense in the period management feels that they become uncollectible.

Depreciation

Property and equipment are stated at cost and are being depreciated over estimated useful lives of 5-40 years using the straight-line method.

The Organization's policy is to capitalize all property and equipment costs in excess of \$500.

PLEDGES RECEIVABLE

Pledges receivable consist of the following at June 30, 2017:

Pledges-2017 Campaign	\$ 359,519
Pledges-2016 Campaign	15,235
Less allowance for uncollectable pledges	(42,000)
Net pledges receivable at June 30, 2017	<u>\$ 332,754</u>

Pledges receivable consist of the following at June 30, 2016:

Pledges-2016 Campaign	\$ 416,019
Pledges-2015 Campaign	-
Less allowance for uncollectable pledges	(35,000)
Net pledges receivable at June 30, 2016	<u>\$ 381,019</u>

All of the above pledges are due in less than one year.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2017 and 2016

PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2017	2016
Office equipment	\$ 20,948	\$ 20,149
Furniture & fixtures - rental units	3,531	3,531
Building	1,002,565	1,002,565
Land	165,762	165,762
Land improvements	20,715	20,715
Less accumulated depreciation	(174,281)	(145,280)
Property and equipment, net of depreciation	\$ 1,039,240	\$ 1,067,442

OPERATING LEASE

The Organization entered into a lease with United Bank, on September 15, 2014 . The term of this lease is 36 months at a rate of \$450 per month, for it's prorated share of utilities, commencing January 2, 2015 and ending January 1, 2018. Lease expense for the year ended June 30, 2017 was \$4,950. Future minimum annual lease payments will be as follows: For the year ending June 30, 2018, the amount will be \$2,700 for the year.

FUNTIONAL ALLOCATION OF EXPENSES

The costs of providing the 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 services benefitted.

TEMPORARILY RESTRICTED NET ASSETS

	2017	2016
Future allocations to affiliated and nonaffiliated agencies	\$ 368,291	\$ 443,181
Net assets were release from donor restrictions as follows:		
Allocations to affiliated and nonaffiliated agencies	\$ 513,863	\$ 549,973
Allocation to program, management, and fundraising	315,463	281,413
Total	\$ 829,326	\$ 831,386

FAIR VALUES OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Agency in estimating its fair value disclosures for financial instruments:

Cash, cash equivalents, and short-term unconditional promises to give

The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

United Way of the Eastern Panhandle, Inc.
 NOTES TO FINANCIAL STATEMENTS (continued)
 June 30, 2017 and 2016

COMBINED FEDERAL CAMPAIGN

Organization and Nature of Activities

The United Way of the Eastern Panhandle, Inc. is the principal combined fund organization (PCFO) for the Eastern Panhandle, West Virginia Combined Federal Campaign (CFC). The CFC is a part of a national charitable fund raising campaign which solicits employees of the Federal government to make donations to their favorite charities through payroll deductions. The Campaign is conducted by the Federal government under the Authority of the U.S. Office of Personnel Management. The Campaign must follow guidelines established by the National Campaign. Under these guidelines, the Campaign disburses all funds received. The Campaign serves the citizens of Berkeley, Jefferson, and Morgan Counties, West Virginia.

MEMORANDUM OF UNDERSTANDING

The Organization (UWEP) entered into a memorandum of understanding with the Region VII Workforce Investment Board (WIB) on June 18, 2010 and renewed such understanding on July 1, 2016, to establish a partnership to provide payroll support for the Summer Youth Employment Program. UWEP received grant funding from WIB to accomplish this purpose. The grant funding is considered to be an exchange transaction. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

The Organization has established agency endowment funds with the Eastern West Virginia Community Foundation which were valued at \$145,509 and \$132,267 as of June 30, 2017 and 2016, respectively. The funds are intended as perpetual endowments for charitable purposes and are dedicated to the payment of grants from time to time as calculated under the Foundation's spending policy. The funds are subject to the terms and provisions of the articles of incorporation and bylaws of the Foundation including the ability of the Board of Directors of the Foundation to modify any restriction or condition on the distribution of funds for any specified charitable purpose or purposes or to a specified charitable organization or organizations if in the sole judgment of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served.

Agency funds held at June 30 are as follows:

	<u>2017</u>	<u>2016</u>
United Way of the Eastern Panhandle Fund	\$ 92,384	\$ 83,976
United Way Thriving Children Fund	8,316	7,559
United Way Strong Families Fund	8,316	7,559
United Way Community Safety Net Fund	28,180	25,616
United Way Independent Seniors Fund	8,313	7,557
Total	<u>\$ 145,509</u>	<u>\$ 132,267</u>

IN-KIND CONTRIBUTIONS

In-kind contributions consist of donated goods and services that the Organization would normally have to pay for and have been recorded as revenue and expenses in accordance with the criteria for recognition under the Not-for Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

United Way of the Eastern Panhandle, Inc.
NOTES TO FINANCIAL STATEMENTS (continued)
June 30, 2017 and 2016

RENTAL INCOME-NET

The Organization has contracted with a property management company for the rental and management of the apartment complex with several units made available to transitional or low-income housing for families in need. The net rental activity for the years ended June 30 are as follows:

	<u>2017</u>	<u>2016</u>
Gross rental income	\$ 138,524	\$ 135,885
Operating expenses	(121,039)	(88,485)
Depreciation expense	(26,804)	(26,806)
Insurance proceeds	340	-
Billboard rental	5,000	5,000
Rental activity, net of expenses	<u>\$ (3,979)</u>	<u>\$ 25,594</u>

SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 27, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULES OF COMBINED FEDERAL CAMPAIGN (CFC)
SUPPORT AND REVENUE
For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CFC SUPPORT AND REVENUE	\$ 155,586	\$ 158,614
Designated United Way of the Eastern Panhandle	(52,241)	(48,876)
Management and general	<u>(30,007)</u>	<u>(29,457)</u>
CFC SUPPORT AND REVENUE NET	<u>\$ 73,338</u>	<u>\$ 80,281</u>

United Way of the Eastern Panhandle
SCHEDULES OF AGENCY ALLOCATIONS
For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Animal Welfare Society	\$ 17,905	\$ 21,226
Be-Hive	6,914	5,506
Berkeley County Back Pack Program	12,580	12,577
Berkeley Senior Services	17,721	14,836
Boy Scouts of America	-	4,111
Boys & Girls Club of the Eastern Panhandle	40,595	41,954
Care Pregnancy Center	-	2,182
CASA	8,207	8,256
Catholic Charities of WV	2,775	6,107
CCAP	21,847	22,123
Children First Child Dev Center	16,337	16,670
Children's Home Society	3,134	5,308
Community Alternative to Violence	2,813	5,926
Community Networks	17,965	15,425
Contemporary American Theatre Festival	206	1,652
Eastern Panhandle Care Clinic	5,770	45,313
Family Resource Network	1,250	-
Girl Scout Council of the Nation's Capital	6,910	6,832
Good Shepherd	9,021	7,867
Greyhound Rescue	6,758	10,196
Habitat for Humanity	9,115	7,218
Horses With Hearts	10,845	6,467
Hospice of the Panhandle	16,191	6,664
Humane Society of Berkeley County	20,898	22,264
JC Arts Council (formerly AHA)	371	-
JUMP Big Brothers Big Sisters	7,632	7,221
Martinsburg Public Library	10,000	-
Literacy Volunteers	-	308
Meals on Wheels, Berkeley County	12,040	12,601
Meals on Wheels, Jefferson County	11,609	10,800
Norborne Preschool & Daycare	25,548	25,589
Old Opera House Theatre	1,940	4,728
Outdoor Education Center	6,894	5,930
Panhandle Home Health	16,340	13,447
Partnerships for Affordable Housing	2,500	-
Potomac Valley Audubon Society	2,197	2,230
PurposeFull Paws	2,038	2,000
Safe Haven	8,827	5,000
Salvation Army	14,995	41,037
Shenandoah Valley Medical Systems	10,679	12,270
Shenandoah Women's Center	19,220	19,815
Shepherdstown Day Care	23,411	24,955
South Jefferson Elementary School Fairs	1,000	-
Starting Points	985	47
Telemon/ I & R	25,000	30,764
Wildwood Middle School	5,000	-
WV Coalition to End Homelessness	10,000	-
WV Counseling & Advocacy	-	10,000
WV Women Work	226	4,187
YoungLives of Jefferson County Camp	3,000	-
	<u>\$ 477,209</u>	<u>\$ 529,609</u>

See independent auditors' report.