



UNITED WAY OF SOUTHERN CHESTER COUNTY

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

AUGUST 31, 2016

UNITED WAY OF SOUTHERN CHESTER COUNTY

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INDEPENDENT AUDITOR'S REPORT

February 27, 2017

To the Board of Directors
United Way of Southern Chester County
Kennett Square, Pennsylvania

We have audited the accompanying financial statements of the United Way of Southern Chester County ("the Organization"), a not-for-profit organization, which comprise the statement of financial position as of August 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year 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 Organization'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 Organization'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.

To the Board of Directors
United Way of Southern Chester County

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the United Way of Southern Chester County as of August 31, 2016, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Adjustments to Prior Period Financial Statements

The financial statements of the United Way of Southern Chester County as of August 31, 2015, were audited by other auditors whose opinion dated January 12, 2016, expressed an unmodified opinion on those statements. As discussed in Note 10 to the financial statements, the Organization has restated its 2015 financial statements during the current year to correct the classification of net assets, in accordance with accounting principles generally accepted in the United States of America. In addition, certain expenses were restated in order to be consistent with the current year presentation. The other auditors reported on the 2015 financial statements before the restatements.

As part of our audit of the 2016 financial statements, we also audited adjustments described in Note 10 that were applied to restate the 2015 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2015 financial statements of the Organization other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2015 financial statements as a whole.

Report on Summarized Comparative Information

As noted above, the financial statements of the Organization as of and for the year ended August 31, 2015 were audited by other auditors whose opinion dated January 12, 2016 expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived, taking into consideration the prior period adjustments noted above.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 2016 schedule of allocations to agencies on page 16 is presented for the purpose 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

To the Board of Directors
United Way of Southern Chester County

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated in all material respects in relation to the financial statements as a whole. The 2015 schedule of allocations to agencies on page 16 was subjected to the auditing procedures applied in the 2015 audit of the financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2015 financial statements as a whole.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

**UNITED WAY OF SOUTHERN CHESTER COUNTY
STATEMENTS OF FINANCIAL POSITION
AUGUST 31, 2016 AND 2015**

	2016	2015*
<u>ASSETS</u>		
Cash and cash equivalents	\$ 503,260	\$ 555,727
Investments	328,494	295,040
Pledges receivable, net	275,778	326,242
Prepaid expenses	7,017	8,665
Security deposits	800	800
Furniture and equipment, net	3,776	4,761
TOTAL ASSETS	\$ 1,119,125	\$ 1,191,235
 <u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts payable	\$ 1,201	\$ 2,163
Accrued payroll	14,453	8,254
Allocations payable to agencies	780,000	900,000
Donor designated payable	7,419	9,694
Total Liabilities	803,073	920,111
 NET ASSETS:		
Unrestricted:		
Equity in furniture and equipment	3,776	4,761
Board-designated	159,192	131,846
Undesignated deficit	(16,218)	(28,677)
Total Unrestricted	146,750	107,930
Permanently restricted	169,302	163,194
Total Net Assets	316,052	271,124
TOTAL LIABILITIES AND NET ASSETS	\$ 1,119,125	\$ 1,191,235

* Restated

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

UNITED WAY OF SOUTHERN CHESTER COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2016
(With Summarized Totals for 2015)

	Unrestricted	Permanently Restricted	Totals	
	2016	2015*	2016	2015*
PUBLIC SUPPORT AND REVENUE				
Campaign contributions	\$ 1,131,731	-	\$ 1,131,731	\$ 1,256,255
Family Promise contributions	-	-	-	143,229
Less: collection losses	(48,204)	-	(48,204)	(24,682)
Total Contributions	1,083,527	-	1,083,527	1,374,802
Investment income (loss)	21,540	6,108	27,648	(13,901)
TOTAL PUBLIC SUPPORT AND REVENUE	1,105,067	6,108	1,111,175	1,360,901
EXPENSES				
Distributions to agencies	798,581	-	798,581	947,334
Family Promise	-	-	-	143,229
Program services	107,931	-	107,931	117,586
Supporting services:				
Management and general	156,349	-	156,349	145,067
Fund raising	3,386	-	3,386	6,578
TOTAL EXPENSES	1,066,247	-	1,066,247	1,359,794
CHANGE IN NET ASSETS	38,820	6,108	44,928	1,107
NET ASSETS, BEGINNING OF YEAR	107,930	163,194	271,124	270,017
NET ASSETS, END OF YEAR	\$ 146,750	\$ 169,302	\$ 316,052	\$ 271,124

* Restated

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

**UNITED WAY OF SOUTHERN CHESTER COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2016
(With Summarized Totals for 2015)**

	Program Services	Management and General	Fund Raising	Totals	
				2016	2015*
EXPENSES					
Salaries	\$ 55,730	\$ 87,466	\$ 244	\$ 143,440	\$ 151,060
Employee health and retirement benefits	10,292	16,153	45	26,490	31,078
Payroll taxes	5,962	9,357	26	15,345	14,995
Total Salaries and Related Expenses	<u>71,984</u>	<u>112,976</u>	<u>315</u>	<u>185,275</u>	<u>197,133</u>
Advertising	978	-	-	978	1,043
Bank and payment processing	1,873	490	-	2,363	2,608
Dues and memberships	3,459	5,428	15	8,902	5,435
Events	2,398	451	3,008	5,857	6,742
Insurance	1,249	1,961	5	3,216	3,300
Office supplies	758	1,190	3	1,952	2,901
Other	-	360	-	360	632
Postage	6,427	3,514	-	9,941	6,200
Professional fees	5,180	7,675	-	12,855	9,475
Rent	3,559	5,586	16	9,160	9,000
Repairs and maintenance	-	4,007	-	4,007	3,042
Stationary and printing	8,813	6,985	-	15,798	14,006
Telephone	1,253	1,966	5	3,224	3,237
Travel and meetings	-	2,775	18	2,793	3,492
Total Expenses Before Depreciation	<u>107,931</u>	<u>155,364</u>	<u>3,386</u>	<u>266,681</u>	<u>268,246</u>
Depreciation	-	985	-	985	985
TOTAL EXPENSES	<u>\$ 107,931</u>	<u>\$ 156,349</u>	<u>\$ 3,386</u>	<u>\$ 267,666</u>	<u>\$ 269,231</u>

* Restated

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

**UNITED WAY OF SOUTHERN CHESTER COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED AUGUST 31, 2016 AND 2015**

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 44,928	\$ 1,107
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	985	985
Collection losses	48,204	24,682
Net unrealized and realized (gains) losses on investments	(11,106)	19,437
Decrease in pledges receivable	2,260	13,674
Decrease in prepaid expenses	1,648	880
(Decrease) Increase in accounts payable	(962)	125
Increase in accrued payroll	6,199	1,374
Decrease in allocations payable to agencies	(120,000)	(100,000)
Decrease in donor designated payable	(2,275)	(1,791)
NET CASH USED BY OPERATING ACTIVITIES	(30,119)	(39,527)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(22,348)	(85,274)
NET CASH USED BY INVESTING ACTIVITIES	(22,348)	(85,274)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(52,467)	(124,801)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	555,727	680,528
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 503,260	\$ 555,727
SUPPLEMENTAL INFORMATION:		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -

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

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 NATURE OF THE ORGANIZATION

The United Way of Southern Chester County ("the Organization") is dedicated to improving the quality of life in the area of southern Chester County by mobilizing society's capacity to care. A not-for-profit organization, the Organization is a unique partnership that involves donors ranging from staff, volunteers, social service agencies, businesses, government, other nonprofits, and concerned individuals to achieve results that matter and to make a lasting impact on the quality of life in its community.

The Organization engages in a fall fund raising campaign to raise funds for member agencies, as well as other 501(c)(3) agencies. The Organization focuses community attention on the most critical human needs in southern Chester County, as well as addressing both the symptoms and the root causes of southern Chester County's most plaguing issues.

The Organization is dependent upon contributions from corporate and individual donors to support its program services. The level of such contributions can be affected by economic and other conditions. In addition, the choice on the part of donors to designate their gifts to specific agencies can result in reduced funding available to fund programs. A decrease in undesignated contributions could adversely affect the Organization's ability to provide services and to allocate funds to its member agencies.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Financial Statement Presentation

The Organization prepares its financial statements in accordance with the Financial Accounting Standards Board Accounting Standards Codification as applicable to non-profit organizations ("generally accepted accounting principles"). The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Generally accepted accounting principles prescribe rules for the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions or associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge.

Cash and Cash Equivalents

The Organization considers all short-term highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments

Investments are reported at fair value. Donated securities also are reported at fair value as of the date of receipt. All realized and unrealized gains and losses arising from fluctuations in fair values, sales, or other disposition of assets are accounted for in the class of net assets that owns the assets.

Fair Value Measurements

The Organization's investments are reported at fair value in the accompanying statement of financial position. In accordance with generally accepted accounting principles, a fair value hierarchy is established that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 is based on observable market factors not included in Level 1, and Level 3 is based on unobservable inputs such as those that are internally developed. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

Pledges Receivable

Allowances for uncollectible pledges are reviewed and estimated by management annually using a two-year average. As of August 31 of each fiscal year, a final accounting is made of the prior year's campaign. Pledges receivable related to the prior campaign that have not been realized are determined to be uncollectible and are written off.

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Furniture and Equipment

Furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful lives of the respective assets. The Organization uses a capitalization threshold of \$1,000. Expenditures for maintenance, repairs, minor renewals, and betterments which do not improve or extend the useful life of the respective asset are expensed. The following is a schedule of the estimated useful lives:

Equipment	3 - 7 years
Furniture and fixtures	7 years

Contributions

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

Temporarily Restricted Net Assets

This type of net assets includes funds restricted by funding sources. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor 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 restriction.

Permanently Restricted Net Assets

Permanently restricted net assets are subject to donor-imposed restrictions that will not terminate.

Allocation of Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among program services, management and general, and fund raising.

Advertising Costs

The Organization expenses the production costs of advertising when incurred.

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

Summarized Comparative Financial Information

The financial statements include certain prior year summarized, comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended August 31, 2015, from which the summarized information was derived, taking into consideration the prior period adjustments disclosed in Note 10.

NOTE 3 PLEDGES RECEIVABLE

As of August 31, 2016, pledges receivable consisted of the following:

Pledges receivable related to current campaign	\$ 305,178
Allowance for uncollectible pledges	<u>(29,400)</u>
Total Pledges Receivable, Net	<u>\$ 275,778</u>

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS

As of August 31, 2016, investments consisted of the following:

Chester County Community Foundation Investment Pool	\$ 169,302
Vanguard LifeStrategy Growth Fund	<u>159,192</u>
	<u>\$ 328,494</u>

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS (cont'd)

Fair values of assets measured on a recurring basis at August 31, 2016 are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>
Vanguard LifeStrategy Growth Fund	\$ 159,192	\$ 159,192	\$ -
Chester County Community Foundation Investment Pool	<u>169,302</u>	<u>-</u>	<u>169,302</u>
Total	<u>\$ 328,494</u>	<u>\$ 159,192</u>	<u>\$ 169,302</u>

The Organization's investments with the Chester County Community Foundation are valued using Level 2 inputs. The Organization's portion of the investment pool is valued by the Chester County Community Foundation on a monthly basis. The investments in the pool are actively traded and valued using quoted market prices. However, since the investments are pooled funds, they are designated as Level 2 investments.

For the year ended August 31, 2016, investment income consists of the following:

Dividends and interest, net of fees	\$ 16,542
Net unrealized and realized gains	<u>11,106</u>
	<u>\$ 27,648</u>

NOTE 5 FURNITURE AND EQUIPMENT

As of August 31, 2016, furniture and equipment consisted of the following:

Equipment	\$ 19,176
Furniture and fixtures	<u>14,814</u>
	33,990
Less: Accumulated depreciation	<u>(30,214)</u>
	<u>\$ 3,776</u>

NOTE 6 DEFINED CONTRIBUTION PENSION PLAN

The Organization has implemented a defined contribution pension plan covering eligible employees. An eligible employee is defined as an employee over the age of 21 who is through their 60-day probationary period. Upon completion of their probationary period,

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 6 DEFINED CONTRIBUTION PENSION PLAN (cont'd)

the benefit will be back dated to their date of hire. The Organization contributed six percent of eligible employees' regular annual salary. Pension expense for the year ended August 31, 2016 was \$8,386.

NOTE 7 DONATED SERVICES

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization. Contributed services are not recognized as revenue unless the services received create or enhance the value of a nonfinancial asset, or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased and not donated. None of the services received during the year ended August 31, 2016 met the requirements for recognition in the financial statements.

NOTE 8 ENDOWMENT FUNDS

The Organization's endowment consists of two individual funds established for a variety of purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

In 2004, the Organization established a permanently restricted endowment fund with the Chester County Community Foundation ("CCCF") that was funded with contributions designated for an endowment fund. The CCCF endowment fund is governed by its investment policy, investment committee fiduciary structure, and target asset allocation. Once the endowment reaches \$5,000,000, the Organization is permitted to spend five percent of the endowment fund each year to provide grants for community nonprofits or for its own operating and capital needs. The Organization's long-term goal is to keep the endowment fund intact until it reaches an amount such that its earnings will cover operating costs.

In 2014, the Organization created a Board-designated endowment fund held by Vanguard and overseen by the Organization's Finance Committee. Per the Organization's investment policy, the assets of the endowment fund shall be invested in a manner intended to maximize the total return of the fund over the long term. The assets shall be broadly diversified, with the assets divided among asset classes within specified ranges; while assets are less than \$5,000,000, and another set of asset classes within specified ranges when assets are greater than \$5,000,000. As an operating guideline, the Organization has targeted growth of the endowment fund to a level of \$5,000,000 in assets before distributions will be taken.

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 8 ENDOWMENT FUNDS (cont'd)

Endowment net asset composition by type of fund at August 31, 2016 was as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted endowment funds	\$ 159,192	\$ 169,302	\$ 328,494
Total	<u>\$ 159,192</u>	<u>\$ 169,302</u>	<u>\$ 328,494</u>

Changes in endowment net assets for the year ended August 31, 2016 were as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment, September 1, 2015	\$ 131,846	\$ 163,194	\$ 295,040
Investment income	18,798	6,108	24,906
Contributions	<u>8,548</u>	<u>-</u>	<u>8,548</u>
Endowment, August 31, 2016	<u>\$ 159,192</u>	<u>\$ 169,302</u>	<u>\$ 328,494</u>

NOTE 9 CONCENTRATION OF CREDIT RISK

The Organization maintains its cash at commercial banks which, at times, may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per bank. There were no uninsured balances as of August 31, 2016.

NOTE 10 PRIOR PERIOD ADJUSTMENTS

The Organization has restated its September 1, 2015 net assets to properly account for the Board-designated endowment and pledges receivable. The effect of this adjustment was to increase unrestricted net assets by \$482,788, to decrease temporarily restricted net assets by \$350,942, and to decrease permanently restricted net assets by \$131,846. This adjustment did not affect net assets in total as of August 31, 2015 or the change in net assets for the year ended August 31, 2015.

In addition, certain expenses reflected in the 2015 amounts on the statements of activities and functional expenses have been restated in order to be consistent with the current year presentation.

UNITED WAY OF SOUTHERN CHESTER COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 11 OPERATING LEASE

The Organization rents office space under an operating lease that expired on August 31, 2011 and was not extended. The lease is currently being paid on a month-to month basis. Rent expense for the year ended August 31, 2016 was \$9,160.

NOTE 12 SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through February 27, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**UNITED WAY OF SOUTHERN CHESTER COUNTY
SCHEDULES OF ALLOCATIONS TO AGENCIES
FOR THE YEARS ENDED AUGUST 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
Allocations to Agencies:		
Adult Care of Chester County, Inc.	\$ 14,575	\$ 21,280
Adult Literacy Program	34,008	37,140
ARC of Chester County	16,518	17,420
Boy Scouts of America	-	10,420
Camp Dreamcatcher	9,600	9,700
Crime Victims' Center of Chester County, Inc.	11,660	33,140
Domestic Violence Center of Chester County	38,866	47,700
Family Promise of Southern Chester County	30,000	30,000
Family Service of Chester County	14,575	16,500
Garage Community & Youth Center	97,165	145,540
Good Neighbors	-	38,560
Kennett After School Association	21,862	26,560
Kennett Area Community Service	111,740	133,080
Kennett Area Senior Center	30,606	18,400
La Comunidad Hispana	126,315	125,640
Legal Aid Southeastern Pennsylvania	6,802	8,140
Oxford Area Senior Center	8,745	9,520
Oxford Neighborhood Services Center	98,137	102,140
Tick Tock Early Learning Center	82,591	94,260
Young Moms	19,433	-
Wings for Success	6,802	4,860
Donor-directed gifts	18,581	17,334
	<u>18,581</u>	<u>17,334</u>
Total Allocations to Agencies	<u>\$ 798,581</u>	<u>\$ 947,334</u>