

# United Way of Linn, Benton and Lincoln Counties

Financial Statements with Supplemental Information

Year Ended June 30, 2021



# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Financial Statements with Supplemental Information

Year Ended June 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
United Way of Linn, Benton and Lincoln Counties  
Albany, Oregon

We have audited the accompanying financial statements of United Way of Linn, Benton and Lincoln Counties (an Oregon nonprofit organization), which are comprised of the statement of financial position as of June 30, 2021, the related statements of activities and changes in net assets, 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 entity's preparation and fair presentation of the consolidated 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 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 United Way of Linn, Benton and Lincoln Counties, as of June 30, 2021, 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.

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of operating expenses - budget and actual and schedule of allocations starting on pages 13 and 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 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.

*Aldrich CPAs + Advisors LLP*

Salem, Oregon  
June 13, 2022

**UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES**

**Statement of Financial Position**

June 30, 2021

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**ASSETS**

Cash	\$	406,929
Unconditional Promises to Give, net of allowance		182,487
Investments		121,281
Other Assets		<u>27,142</u>
Total Assets	\$	<u><u>737,839</u></u>

**LIABILITIES**

Accounts Payable	\$	51,826
Accrued Payroll and Related Expenses		25,987
Allocations Payable		268,072
Designations Payable		106,837
City of Corvallis Social Service Funds		<u>27,499</u>
Total Liabilities		480,221

Net Assets (Deficit):

Without donor restrictions		(205,111)
With donor restrictions		<u>462,729</u>
Total Net Assets		<u><u>257,618</u></u>
Total Liabilities and Net Assets	\$	<u><u>737,839</u></u>

**UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES**

**Statement of Activities and Changes in Net Assets**

Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue, Gain, and Other Support			
Campaign results:			
Prior year campaign	\$ 26,343	\$ -	\$ 26,343
Current campaign year	-	877,535	877,535
Next campaign year	-	6,650	6,650
Gross campaign results	<u>26,343</u>	<u>884,185</u>	<u>910,528</u>
Less designated campaign results	<u>-</u>	<u>(79,028)</u>	<u>(79,028)</u>
Campaign revenue	26,343	805,157	831,500
Less provision for uncollectible promises to give	<u>-</u>	<u>(108,392)</u>	<u>(108,392)</u>
Net Campaign Results	26,343	696,765	723,108
Other revenue:			
Grants and non-campaign contributions	63,250	689,786	753,036
Investment income	25,519	-	25,519
Dolly Parton Imagination Library program	-	92,195	92,195
Net assets released from time restrictions	755,955	(755,955)	-
Net assets released from purpose restrictions	<u>587,167</u>	<u>(587,167)</u>	<u>-</u>
Total Revenue and Support	1,458,234	135,624	1,593,858
Expenses:			
Program services	1,209,706	-	1,209,706
Management and general	101,381	-	101,381
Fundraising	<u>42,581</u>	<u>-</u>	<u>42,581</u>
Total Expenses	1,353,668	-	1,353,668
Non-Operating Income (Loss):			
Paycheck Protection Program loan forgiveness	74,000	-	74,000
Loss on merger with United Way of Benton and Lincoln Counties	(90,456)	47,480	(42,976)
Loss on disposal of other assets	<u>(6,940)</u>	<u>-</u>	<u>(6,940)</u>
Total Non-Operating Income	(23,396)	47,480	24,084
Total Change in Net Assets	<u>81,170</u>	<u>183,104</u>	<u>264,274</u>
Net Assets (Deficit), beginning of year	<u>(286,281)</u>	<u>279,625</u>	<u>(6,656)</u>
Net Assets (Deficit), end of year	<u>\$ (205,111)</u>	<u>\$ 462,729</u>	<u>\$ 257,618</u>

**UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES**

**Statement of Functional Expenses**

Year Ended June 30, 2021

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Non-campaign grants	\$ 488,299	\$ -	\$ -	\$ 488,299
Salaries, taxes, and benefits	236,969	10,417	13,020	260,406
Allocations	268,072	-	-	268,072
Dolly Parton Imagination Library expenses	98,368	-	-	98,368
Professional fees	4,064	78,690	223	82,977
Community engagement	21,647	-	-	21,647
Rent	54,813	2,357	1,746	58,916
Dues and subscriptions	13,258	336	3,783	17,377
Utilities	11,291	496	620	12,407
Software and IT	1,488	66	10,829	12,383
Office expense	7,757	339	426	8,522
Miscellaneous	2,000	910	5,157	8,067
Campaign events	-	-	5,824	5,824
Insurance	-	4,352	-	4,352
Bank charges	-	1,772	762	2,534
Postage and shipping	1,484	65	82	1,631
Depreciation	-	1,575	-	1,575
Travel	196	6	109	311
<b>Total Expenses</b>	<b>\$ 1,209,706</b>	<b>\$ 101,381</b>	<b>\$ 42,581</b>	<b>\$ 1,353,668</b>

# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Statement of Cash Flows

Year Ended June 30, 2021

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### Cash Flows from Operating Activities:

Change in net assets	\$	264,274
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments		(21,901)
Loss on acquisition of United Way of Benton and Lincoln Counties		42,978
Loss on disposal of assets		6,940
Forgiveness of Paycheck Protection Program loan		(74,000)
Depreciation		1,575
Changes in assets and liabilities:		
Unconditional promises to give		88,323
Other assets		(19,921)
Accounts payable and accrued liabilities		45,445
Allocations payable		21,876
Designations payable		(45,279)
City of Corvallis social service funds		1,759
Net Cash Provided by Operating Activities		<u>312,069</u>

### Cash Flows from Investing Activities:

Purchase of investments		(3,526)
Cash received from acquisition of United Way of Benton and Lincoln Counties		<u>38,229</u>
Net Cash Provided by Investing Activities		34,703
Net Increase in Cash		346,772

Cash, beginning of year		<u>60,157</u>
Cash, end of year	\$	<u><u>406,929</u></u>

### Supplemental Disclosure of Noncash Investing Activities:

Acquisition of United Way of Benton and Lincoln Counties		
Cash	\$	38,229
Unconditional promises to give		61,641
Investments		27,229
Other assets		6,690
Accounts payable		(5,349)
Note payable to United Way of Linn County		(23,234)
Allocations payable		(78,000)
Designations payable		(44,444)
City of Corvallis social service funds		<u>(25,740)</u>
Loss on acquisition	\$	<u><u>(42,978)</u></u>



# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Notes to Financial Statements

Year Ended June 30, 2021

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### Note 1 - Organization and Summary of Significant Accounting Policies

#### Organization and Nature of Activities

United Way of Linn, Benton and Lincoln Counties (United Way) is a not-for-profit corporation, which was originally incorporated in the state of Oregon on June 14, 1957 as United Way of Linn County. Effective July 1, 2020, United Way of Linn County acquired United Way of Benton and Lincoln Counties to form United Way of Linn, Benton and Lincoln Counties. United Way is one place where everyone can make a bigger difference. Since 1957, United Way has been serving our communities' most vulnerable populations by forging partnerships across all sectors, mobilizing resources where they are needed most, and investing in programs that create change.

United Way fights for the health, education, and financial stability of every person in every community across our region. We all have a stake in what befalls our fellow man. We all benefit when a child succeeds in school, when someone finds a job that will help them provide for their family, or when more people are able to access quality, affordable health care and can live, work, and play in healthy, safe environments.

Formerly known as 'The Community Chest', United Ways' everywhere belong to the community in which they operate. At United Way, we are committed to aiding each of our donors in investing in services and agencies in their own backyard. In short, dollars raised are invested back in the counties United Way serves.

#### Financial Statement Presentation

The financial statements of United Way have been prepared in accordance with accounting standards generally accepted in the United States (US GAAP), which require United Way to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of United Way. These net assets may be used at the discretion of United Way's management and the Board of Directors.

*Net assets with donor restrictions* - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of United Way or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. United Way does not have any restrictions that are perpetual in nature at June 30, 2021.

#### Use of Estimates

The preparation of financial statements, in conformity with US GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### Cash

United Way maintains its cash in bank deposit accounts that, at times, may exceed the federally insured limit of \$250,000 per account holder, per bank. United Way has not experienced any losses in its bank accounts, and management believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### Unconditional Promises to Give

When a donor has unconditionally promised to contribute funds to United Way in future periods, United Way recognizes an unconditional promise to give. Promises to give expected to be collected within one year are recorded as support and a receivable at net realizable value. Promises to give expected to be collected in future years are recorded as support and a receivable at the present value of expected future cash flows. Discounts on those amounts are computed using interest rates applicable to the years in which the promises are received. Amortization of discounts is included in contribution revenue.

# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Notes to Financial Statements

Year Ended June 30, 2021

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### Note 1 - Organization and Summary of Significant Accounting Policies, continued

#### Unconditional Promises to Give, continued

An allowance for uncollectible promises to give is provided based upon management's judgment, including such factors as prior collection history, type of contribution and nature of fundraising activity. The estimated allowance is applied to all promises to give received in a campaign year.

#### Fair Value of Financial Instruments

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy):

Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.

Level 3 inputs are unobservable inputs for the investment.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. As a practical expedient, certain financial instruments may be valued using net asset value (NAV) per share. NAV is the amount of net assets attributable to each share of a pool investment at the end of the period.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021:

Beneficial interest in assets held by the Oregon Community Foundation - Reported at fair value based on the fair value of the underlying assets in the trust as reported by the custodian.

Certificates of deposit - Valued at cost plus accrued interest, which approximates fair value.

United Way's financial instruments, none of which are held for trading purposes, include cash, investments, receivables, and accounts payable. United Way estimates that the fair value of all of these non-derivative financial instruments at June 30, 2021 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position.

#### Allocations Payable

Allocations payable are determined by the Board of Directors based on grant applications received from various organizations. The amount is based on the campaign funds promised between October and March of the fiscal year. The allocations are paid out monthly over the next fiscal year.

#### Designations Payable

Designations payable consist of contributions received during the campaign for which the donor has specified the organization to which the funds must be paid. Starting with the campaign that began in July 2020, designations are paid out when collected from the donors, and if the promise to give is not fulfilled then the designation will not be paid. Administrative fees are charged to nonmember agencies at 12.2%.

# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Notes to Financial Statements

Year Ended June 30, 2021

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### Note 1 - Organization and Summary of Significant Accounting Policies, continued

#### Revenue Recognition

United Way recognizes revenue in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which United Way expects to be entitled in exchange for those goods or services.

*Campaign Results* - Contributions received, including unconditional promises to give, are recognized as revenue in the period received or pledged. When the donor specifies the agency that is to receive the donated funds, contributions are treated as agency transactions and are recorded as contributions in the campaign results but then deducted to reach the net campaign total in the statements of activities and changes in net assets. Contributions with specific donor-imposed restrictions are reported as an increase in net assets with donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities and changes in net assets as net assets released from restriction when the donor stipulated time restriction ends or the purpose restriction is accomplished by United Way.

*Grants and Non-Campaign Contributions* - Revenue is recorded when the grant funds or contributions are received and restricted based on the funding entity. These funds are released from restrictions when expended for the specified purpose.

*Dolly Parton's Imagination Library* - This is a program that United Way is a local sponsor in the Linn County area. This program is dedicated to inspiring a love of reading by gifting books free of charge to children from birth to age five, through funding shared by Dolly Parton and local community partners in the United States, Canada, United Kingdom, Australia and Republic of Ireland. Donations received are used to purchase and distribute books to children in Linn County.

#### Functional Expense Allocation

The costs of program and supporting activities have been summarized on a functional basis in the statements of functional expenses. Program services consist of amounts expended to support the program activities of United Way, including grants to other organizations. Expenses have been allocated amongst those functions that benefit. Allocations are based upon either direct payments or are allocated on the following basis:

<u>Natural Expense</u>	<u>Allocation Basis</u>
Salaries, taxes, and benefits	Estimated time and effort
Rent	Overall payroll allocation
Utilities	Overall payroll allocation
Travel	Overall payroll allocation
Maintenance	Overall payroll allocation
Office expense	Overall payroll allocation
Miscellaneous	Overall payroll allocation

#### Income Taxes

United Way's activities are generally exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Since United Way is exempt from federal and state income tax liability, no provision for federal or state income taxes has been included in these financial statements.

For the year ended June 30, 2021, management of United Way believes there has been no activity that would jeopardize the tax position, being a tax exempt organization, and that it is more likely than not, based on the technical merits, that this position would be sustained upon examination. United Way recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. There were none for the year ended June 30, 2021.

## UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

### Notes to Financial Statements

Year Ended June 30, 2021

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#### Note 1 - Organization and Summary of Significant Accounting Policies, continued

##### Income Taxes, continued

All tax exempt entities are subject to review and audit by federal, state, and other applicable agencies. Such agencies may review the taxability of unrelated business income, or the qualification of the tax-exempt entity under the Internal Revenue Code and applicable state statutes

##### Subsequent Events

United Way has evaluated subsequent events through June 13, 2022, which is the date the financial statements were available to be issued.

#### Note 2 - Availability and Liquidity

As part of United Way's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Financial assets available for other general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, comprise the following at June 30, 2021:

##### Financial Assets:

Cash	\$	406,929
Investments		121,281
Unconditional promises to give, net		<u>182,487</u>
Total financial assets		710,697
Less amounts not available to be used within one year:		
Donor restricted net assets		<u>353,419</u>
	\$	<u><u>357,278</u></u>

#### Note 3 - Unconditional Promises to Give

Unconditional promises to give consist of the following at June 30, 2021:

Due in less than one year	\$	290,879
Due in one to five years		<u>-</u>
		290,879
Allowance for uncollectible pledges		<u>(108,392)</u>
Pledges receivable, net	\$	<u><u>182,487</u></u>

#### Note 4 - Investments

United Way transferred assets to an endowment fund, held and legally owned by The Oregon Community Foundation (Foundation). According to U.S. Treasury Regulations, all Foundation agreements must grant variance power to the Foundation's board of directors. Variance power is defined as the authority to modify restrictions and conditions of the fund agreement under certain circumstances. United Way retains the authority to transfer assets out of the fund at their discretion.

## UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

### Notes to Financial Statements

Year Ended June 30, 2021

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#### Note 4 - Investments, continued

The fund is recognized as an asset to United Way and conversely as a liability to the Foundation. The following table summarizes assets measured at fair value by classifications within the fair value hierarchy:

	Assets at Fair Value as of June 30, 2021				
	Level 1	Level 2	Level 3	NAV	Total
Certificates of Deposit	\$ -	\$ 27,289	\$ -	\$ -	\$ 27,289
Beneficial interest in assets held by the Foundation	-	-	-	93,992	93,992
	<u>\$ -</u>	<u>\$ 27,289</u>	<u>\$ -</u>	<u>\$ 93,992</u>	<u>\$ 121,281</u>

#### Note 5 - Net Assets with Donor Restrictions

Assets with donor restrictions at June 30, 2021 are available for the following purposes:

With Donor Restriction:

Wildfire Relief	\$ 194,327
Imagination Library	117,332
Time restricted	109,311
South Benton Advisory Group funds	22,036
Early Childhood Education	10,840
Childcare	6,001
211	2,434
Child Abuse Network	448
	<u>\$ 462,729</u>

During the year ended June 30, 2021, the following assets were released from restrictions:

Satisfaction of Time Restrictions:

Unconditional promises to give	\$ 755,955
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Satisfaction of Purpose Restrictions:

Childcare	266,999
Wildfire Relief	211,300
Imagination Library	98,368
South Benton Advisory Group funds	10,000
Child Abuse Network	500
	<u>\$ 1,343,122</u>

#### Note 6 - Operating Lease

On July 17, 2020, United Way entered into an operating lease for office space through August 31, 2022. The lease terms call for rent of \$1,550 per month. United Way has an option to provide 90 day notice to terminate the lease. Rent expense for the year ended June 30, 2021 amounted to \$58,916 which included \$40,000 in donated space.

## **UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES**

### **Notes to Financial Statements**

Year Ended June 30, 2021

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#### **Note 7 - Paycheck Protection Program (PPP) Loan**

United Way was notified they met the PPP's eligibility criteria and received forgiveness for the entire amount in October 2020. This amount was recorded as other income in the statement of activities for the year ended June 30, 2021.

#### **Note 8 - Employee Benefit Plan**

United Way has established a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. Employees are considered eligible to participate upon reaching age 21 and completing one year of service (with a minimum of 1,000 hours during the first 12 months of employment). Benefits under this plan are fully and immediately vested upon entry to the plan. United Way contributes 6.5% of the annual salaries of participating employees. During the year ended June 30, 2021, United Way's contributions to the plan totaled \$5,644.

#### **Note 9 - Concentration of Contributions**

During the year ended June 30, 2021, United Way received approximately 17% of its revenue from two large organizations. Unconditional promises to give from one large corporation was approximately 33% of the balance at June 30, 2021.

## SUPPLEMENTAL INFORMATION

**UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES****Schedule of Operating Expenses - Budget and Actual**

Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance (Over) Under
<b>OPERATING EXPENSES</b>			
Non-campaign grants	\$ 146,060	\$ 488,299	\$ (342,239)
Salaries, taxes, and benefits	364,045	260,406	103,639
Allocations	160,197	268,072	(107,875)
Dolly Parton Imagination Library	101,388	98,368	3,020
Professional fees	59,400	82,977	(23,577)
Rent	18,600	58,916	(40,316)
Community engagement	8,200	21,647	(13,447)
Dues and subscriptions	25,198	17,377	7,821
Utilities	7,800	12,407	(4,607)
Software and IT	-	12,383	(12,383)
Office expense	6,470	8,522	(2,052)
Miscellaneous	21,496	8,067	13,429
Campaign events	7,800	5,824	1,976
Insurance	-	4,352	(4,352)
Bank charges	7,650	2,534	5,116
Postage and shipping	1,000	1,631	(631)
Travel	3,232	311	2,921
Total operating expenses	<u>\$ 938,536</u>	1,352,093	<u>\$ (413,557)</u>
<b>OTHER EXPENSES</b>			
Depreciation		<u>1,575</u>	
		<u>\$ 1,353,668</u>	



# UNITED WAY OF LINN, BENTON AND LINCOLN COUNTIES

## Schedule of Allocations

Year Ended June 30, 2021

	Linn County	Benton County	Lincoln County	Total
<b>ALLOCATIONS</b>				
ABC House	\$ 9,000	\$ -	\$ -	\$ 9,000
Albany InReach Services	6,000	-	-	6,000
Albany Public Schools Foundation	2,000	-	-	2,000
Alsea Valley Gleaners	-	1,000	-	1,000
B'nai Brith Mens Camp	-	-	3,500	3,500
Boy Scouts	2,000	-	-	2,000
Boys & Girls Club of Albany	30,000	-	-	30,000
Boys & Girls Club of the Greater Santiam	14,000	-	-	14,000
Boys and Girls Club of Corvallis	-	1,924	-	1,924
CARDV	5,000	2,447	-	7,447
Casa Latinos Unidos	2,611	2,123	-	4,734
CASA of Lincoln & Tillamook	-	-	5,000	5,000
CASA of Linn County	5,000	-	-	5,000
CASA-Voices for Children	-	2,040	-	2,040
Centro de Ayuda	-	-	3,000	3,000
Children's Advocacy Center	-	-	4,177	4,177
Coastal Range Food Bank	-	1,000	1,500	2,500
Community After School Program	5,000	-	-	5,000
Community Outreach Inc	6,000	6,826	-	12,826
Corvallis Daytime Drop-in Center (CDDC)	-	1,000	-	1,000
Corvallis Environmental Center	-	2,000	-	2,000
Corvallis Multicultural Literacy Center	1,000	2,748	-	3,748
Family Assistance & Resource Center (FAC)	3,000	-	-	3,000
Family Tree Relief Nursery	4,500	-	-	4,500
First Christian Pre-Primary	1,000	-	-	1,000
Fish of Albany	5,600	-	-	5,600
Furniture Share	4,000	2,017	-	6,017
Girl Scouts	1,750	-	-	1,750
Hearts With a Mission	-	-	2,823	2,823
Housing Authority of Lincoln County	-	-	2,000	2,000
Jackson Street Youth Shelter	5,184	2,061	-	7,245
Lebanon Gleaners	1,500	-	-	1,500
Lumina Hospice	2,000	-	-	2,000
Mid-Willamette Family YMCA	12,500	-	-	12,500
Mighty Oaks	1,500	-	-	1,500
Obria Medical Clinic	3,665	-	-	3,665
Old Mill Center	1,500	2,748	-	4,248
Ophelias Place	4,000	-	-	4,000
Foundation	6,950	1,937	-	8,887
Philomath Community Services	-	1,000	-	1,000
Philomath Youth Activities Club	-	2,115	-	2,115
Scio Youth Club	6,350	-	-	6,350
Sharing Hands	4,250	-	-	4,250
SHEM	9,640	-	-	9,640
Stone Soup Corvallis Inc	-	3,000	-	3,000
Strengthening Rural Families	-	3,798	-	3,798
Trillium Family Services	500	1,020	-	1,520
Unity Shelter, Inc	-	10,196	-	10,196
Vina Moses	-	1,000	-	1,000
Volunteer Caregivers	3,000	-	-	3,000
We Care	-	1,000	-	1,000
Youth Development Coalition	-	-	3,000	3,000
	<u>\$ 170,000</u>	<u>\$ 55,000</u>	<u>\$ 25,000</u>	<u>\$ 250,000</u>