

**Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)**

Financial Statements

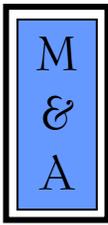
June 30, 2018



Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors
Full Circle of Lake County, Inc.
Leadville, Colorado**

Report on the Financial Statements

We have audited the accompanying financial statements of Full Circle of Lake County, Inc., a Colorado non-profit corporation, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities 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 of 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 Full Circle of Lake County, Inc. as of June 30, 2018, 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.

Member: American Institute of Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT
To the Board of Directors
Full Circle of Lake County, Inc.
Leadville, Colorado

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule on page 13 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.

Report on Summarized Comparative Information

We have previously audited the June 30, 2017 financial statements of Full Circle of Lake County, Inc. and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 9, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
January 4, 2019

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Statement of Financial Position
June 30, 2018
(With Comparative Totals For June 30, 2017)

	2018	2017
Assets:		
Cash and cash equivalents	205,949	270,835
Investments - Certificates of deposit	100,205	50,118
Grants receivable	83,239	51,359
Prepaid expenses	1,243	1,243
Fixed assets, net of accumulated depreciation	3,460	4,961
Total Assets	394,096	378,516
Liabilities and Net Assets:		
Liabilities:		
Accounts payable and accrued liabilities	12,098	8,152
Accrued compensation and payroll taxes	26,246	20,825
Total Liabilities	38,344	28,977
Net Assets:		
Without donor restrictions:		
Undesignated	220,624	225,091
Invested in fixed assets, net of related debt	3,460	4,961
	224,084	230,052
With donor restrictions:		
Purpose restrictions	131,668	119,487
Total Net Assets	355,752	349,539
Total Liabilities and Net Assets	394,096	378,516

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

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Statement of Activities
For the Year Ended June 30, 2018
(With Comparative Totals For the Year Ended June 30, 2017)

	2018			2017
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenue and Other Support:				
Grants	-	548,921	548,921	602,728
Contributions	57,483	-	57,483	55,860
Program revenues	650	-	650	-
Fundraising - Special events	7,856	-	7,856	22,099
Donations of materials and services	78,403	-	78,403	67,597
Interest income	267	-	267	283
Other income	2,672	-	2,672	3,342
Net assets released from restrictions	536,740	(536,740)	-	-
Total Revenue and Other Support	684,071	12,181	696,252	751,909
Expenses:				
Program services expense	566,036	-	566,036	603,910
Supporting services expense:				
Management and general	122,856	-	122,856	98,617
Fundraising	1,147	-	1,147	8,243
Total Expenses	690,039	-	690,039	710,770
Change in Net Assets	(5,968)	12,181	6,213	41,139
Net Assets - Beginning of Year	230,052	119,487	349,539	308,400
Net Assets - End of Year	224,084	131,668	355,752	349,539

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

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Statement of Functional Expenses
For the Year Ended June 30, 2018
(With Comparative Totals For the Year Ended June 30, 2017)

	<u>2018</u>			<u>2017</u>	
	<u>Program Services</u>	<u>Supporting Services</u>		<u>Total</u>	
		<u>Management and General</u>	<u>Fundraising</u>		
Administrative	2,192	13,814	-	16,006	14,250
Contracts	71,287	-	-	71,287	84,569
Depreciation	-	1,501	-	1,501	2,782
Donated goods and services	63,121	15,282	-	78,403	67,597
Employee benefits	40,411	3,434	-	43,845	53,792
Fundraising	182	-	1,147	1,329	8,116
General operating	6,775	3,935	-	10,710	11,732
Payroll taxes	25,198	5,543	-	30,741	32,142
Postage and delivery	1,134	151	-	1,285	928
Program activities	59,521	2,026	-	61,547	53,943
Rent	-	11,100	-	11,100	11,100
Salaries and wages	287,816	65,947	-	353,763	363,617
Telephone	2,545	-	-	2,545	2,210
Travel	5,854	123	-	5,977	3,992
Total Expenses	<u>566,036</u>	<u>122,856</u>	<u>1,147</u>	<u>690,039</u>	<u>710,770</u>

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

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Statement of Cash Flows
For the Year Ended June 30, 2018
(With Comparative Totals For the Year Ended June 30, 2017)

	2018	2017
Cash Flows From Operating Activities:		
Cash received from grants	548,924	626,541
Cash received from contributions	57,483	55,860
Cash received from program revenues	650	-
Interest received	180	197
Cash received from fundraising - Special events	7,856	22,099
Other cash receipts	2,672	3,342
Cash paid for payroll and benefits	(422,929)	(453,501)
Cash paid for goods and services	(177,842)	(182,688)
Cash released from restriction	(31,880)	-
Net Cash Provided (Used) by Operating Activities	(14,886)	71,850
Cash Flows From Investing Activities:		
Cash paid to purchase investments	(50,000)	-
Net Cash Provided (Used) by Investing Activities	(50,000)	-
Net Change in Cash and Cash Equivalents	(64,886)	71,850
Cash and Cash Equivalents - Beginning of Year	270,835	198,985
Cash and Cash Equivalents - End of Year	205,949	270,835
Reconciliation of Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Change in net assets	6,213	41,139
Adjustments to reconcile:		
Depreciation	1,501	2,782
Interest compounded on investments	(84)	(86)
(Increase) decrease in grants receivable	(31,880)	23,813
(Increase) decrease in accounts payable	3,944	8,152
(Increase) decrease in accrued compensation	5,420	(3,950)
Total adjustments	(21,099)	30,711
Net Cash Provided (Used) by Operating Activities	(14,886)	71,850

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

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018

1. Organization

Full Circle of Lake County, Inc. ("Full Circle") was incorporated in the State of Colorado as a non-profit corporation, pursuant to Articles of Incorporation filed February 24, 1997 and amended April 14, 1997. Full Circle's primary purpose is to provide opportunities, education, and caring relationships to help Lake County, Colorado, become a place where youth make healthy choices, families thrive, and the community is united.

Full Circle is located in Leadville, Colorado.

2. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting, which recognizes revenues when earned and expenses when incurred.

B. Basis of Presentation

Full Circle reports information regarding its financial position and activities based on the existence or absence of restrictions imposed by donors or grantors. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or grantor restrictions, including, if applicable, net assets that have been designated by the Board of Directors for expenditure on specific purposes or projects.

With Donor Restrictions – Net assets subject to restrictions imposed by donors or grantors. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

C. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, Full Circle considers cash and cash equivalents to include all cash and highly liquid investments with original maturities of three months or less than three months when purchased, which are not restricted by donors for endowment or other long-term purposes.

Certificates of deposit held for investment that are not debt instruments and with original maturities of greater than 90 days when purchased are reported as "Investments – Certificates of deposit" in these financial statements.

C. Allowance for Doubtful Accounts

Receivables consist primarily of non-interest-bearing amounts due from grantors for reimbursement of expenses incurred for program activities. Full Circle uses the allowance method for recognition of uncollectible receivables, whereby an allowance for possible uncollectibility is established when collection becomes doubtful. No allowance for doubtful accounts was recorded at June 30, 2018, since management considered all receivables to be collectible.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018
(Continued)

2. Summary of Significant Accounting Policies (continued)

D. Fixed Assets

Fixed assets are stated at cost or, if donated, at fair value at the date of donation. Full Circle's fixed assets, which are comprised of office and other equipment, are depreciated using the straight-line method over the estimated 5-year useful lives of these assets.

E. Support and Revenue

Contributions of cash and other assets are reported as with donor or grantor restriction if they are received with donor or grantor stipulations that limit or specify the use of the donated assets, whether by time, period or purpose. When a donor or grantor restriction expires – that is, when a stipulated time restriction ends or the stated purpose restriction is accomplished – donor / grantor restricted net assets are reclassified to net assets without donor restriction and reported in the Statement of Activities as net assets released from restrictions.

Non-monetary contributions of goods and services are recorded at their fair values in the period received. Donated services are recorded at their fair values in the period received, provided that such services either create or enhance non-financial assets or the services are considered "professional" services which Full Circle would otherwise be required to purchase. Donated fixed assets are recorded at fair value when received and reflected in these financial statements as contribution revenue and an addition to fixed assets. Non-monetary donations are recognized as revenue and offsetting expense or asset, depending on the nature of such support received.

F. Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services.

The financial statements report certain categories of expenses that are attributable to one or more of Full Circle's program or supporting functions. These expenses include certain salaries and benefits, and administrative costs. Salaries and benefits are allocated based on position or time spent on each function by Full Circle's staff.

G. Income Taxes

Full Circle is a non-profit organization as described in section 501(c)(3) of the Internal Revenue Code, pursuant to an Internal Revenue Service determination letter dated November 5, 2001, and is thus exempt from Federal and state income taxes on income which is directly related to its organizational purpose.

Full Circle's Federal information returns are subject to examination by the Internal Revenue Service. Full Circle's returns are no longer subject to examination for tax years prior to fiscal year 2015.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018
(Continued)

2. Summary of Significant Accounting Policies (continued)

H. Use of Estimates

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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Comparative Information

The financial statements include certain prior year 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 Full Circle's financial statements for the year ended June 30, 2017, from which the comparative totals were derived.

J. Change in Accounting Principle

During 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* ("ASU 2016-14"). This standard replaced the existing three classes of net assets (unrestricted, temporarily restricted, and permanently restricted) with two classes of net assets: those with donor restrictions and those without donor restrictions. Additionally, ASU 2016-14 enhanced financial disclosures with respect to board designations, cash needs, cost allocations, and underwater investments, if any. Full Circle has implemented ASU 2016-14 for its 2018 fiscal year and has adjusted the presentation in these financial statements accordingly. Certain comparative amounts for fiscal year 2017 have been reclassified – with no effect on net assets, total assets or total liabilities – to conform to the 2018 presentation.

K. Subsequent Events

Management has reviewed subsequent events through January 4, 2019; the date these financial statements were available to be released.

3. Investments – Certificates of Deposit

Certificates of deposit, maturing within one year,
interest at 0.10% - 0.29% p.a.

\$ 100,205

4. Liquidity and Availability of Resources

Full Circle's net assets consist of donor/grantor-restricted amounts and amounts without donor restrictions. Income from donor/grantor-restricted funding is restricted for specific purposes and, therefore, is not available for grant expenditures. Full Circle's investment policy and liquidity management is structured around short-term investments. Full Circle maintains a line of credit (as detailed in Note 6) which could be drawn upon to ensure financial assets are available as general expenditures and other obligations become due.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018
(Continued)

4. Liquidity and Availability of Resources (continued)

Full Circle's financial assets available within one year from June 30, 2018 for general obligations are as follows:

Cash and cash equivalents	\$ 205,949
Investments - Certificates of deposit	<u>100,205</u>
	<u><u>\$ 306,154</u></u>

5. Fixed Assets

Office equipment	\$ 22,154
Equipment	<u>26,669</u>
At cost	<u>48,823</u>
Less: Accumulated depreciation	<u>(45,363)</u>
Fixed assets, net of accumulated depreciation	<u><u>\$ 3,460</u></u>

6. Credit Facility

On June 7, 2000, Full Circle entered into an unsecured line of credit agreement with Peoples National Bank, located in Leadville, Colorado, for a revolving line of credit not to exceed \$10,000. The credit agreement has since been renewed for successive one-year terms, subject to changes in the initial terms. Under the line of credit agreement in effect at June 30, 2018 (which expires in June 2019), interest on outstanding amounts accrues at 6.50% per annum.

As of June 30, 2018, no principal balance was outstanding under the credit agreement, and no amounts were drawn or repaid during the fiscal year then ended.

7. Donated Materials and Services

For the fiscal year ended June 30, 2018, non-monetary contributions of goods and services aggregated to \$78,403. Such "in-kind donations" (and offsetting expenses) are recorded in Full Circle's financial statements at fair value, and include supplies, training, professional fees, and other goods and services used in programs and management activities.

8. Lease Agreements

On October 1, 2001, Full Circle entered into a lease agreement for office space. The initial term ended September 30, 2003, but the lease has been subsequently renewed through June 30, 2019. The lease calls for monthly payments of \$175 to cover utilities for the space. For the year ended June 30, 2018, Full Circle paid \$2,100 under the terms of this lease.

On November 1, 2006, Full Circle executed a one-year lease agreement for additional office space. The lease calls for monthly payments of \$750. The initial term ended October 31, 2007, but the lease has been subsequently renewed through June 30, 2019. For the year ended June 30, 2018, Full Circle paid \$9,000 under the terms of this lease.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018
(Continued)

9. Retirement Plans

A. Profit Sharing Plan

Full Circle has established a contributory profit-sharing plan (the "Profit-Sharing Plan"), whereby Full Circle makes an annual discretionary contribution to the separate accounts of all Profit-Sharing Plan participants. No participants contributions may be made to the Profit-Sharing Plan. Full Circle elected to contribute 4% of the gross salaries of Profit-Sharing Plan participants for fiscal year 2018, which aggregated to a total contribution of \$10,066.

Full Circle employees are eligible to participate in the Profit-Sharing Plan after six consecutive months of employment comprising, at a minimum, of 500 hours of service. Participants are 100% vested in all contributions to the Profit-Sharing Plan. A separate account is established under the Profit-Sharing Plan in the name of each participant. Benefits accumulated by Profit -Sharing Plan participants are dependent on the amount of discretionary contributions made by Full Circle and the investment performance of the assets in the participant's account.

B. 403(b) Retirement Plan

Full Circle has also established an optional retirement plan (the "403(b) Plan") under section 403(b)(7) of the Internal Revenue Code. There are no eligibility restrictions, and all amounts are immediately and fully vested. Participants may contribute up to 20% of their gross salary, up to a maximum of \$18,000 for calendar year 2018. Full Circle does not contribute to the 403(b)Plan on behalf of participants.

A separate account is established under the 403(b) Plan in the name of each participant. Benefits accumulated by 403(b) Plan participants are dependent solely upon participant contributions and the investment performance of assets in the participant's account. 403(b) Plan participants direct the investment of funds, may change amount of contribution once each year, and can stop contributions at any pay period. Loans from the 403(b) Plan are available to participants, without penalty, for a minimum amount of \$1,000 and up to a maximum loan amount equivalent to 50% of the value of the participant's 403(b)Plan account. Payback is within 5 years, unless for the purchase of a residence.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Notes to the Financial Statements
June 30, 2018
(Continued)

10. Net Assets with Restrictions

Full Circle's net assets with restrictions at June 30, 2018 consist of grant funding which has been restricted by grantors for a specific or limited period of time or stated purpose, as follows:

<u>Grantor / Donor</u>	<u>Award</u>
Buell Foundation	\$ 2,286
Climax	2,500
Colorado Trust - Policy Link	235
Daniels	19,891
Department of Human Services	2,875
El Pomar	6,299
Elks	1,035
Lake County Government - Fund Fridays	776
Griswold Charitable Foundation	725
Colorado Trust Foundation - HE	91,379
Lake County Community Fund	1,200
Trips for Kids	774
Vail Resorts Charitable Foundation	1,693
Total	\$ 131,668

Full Circle's grant funding is received through both advance funding and reimbursable arrangements. The supplemental Schedule of Grant Receipts and Expenditures on page 13 details Full Circle's grant receipts and expenditures for fiscal year 2018, together with the grants receivable and received in advance (net assets with restrictions) at year-end.

11. Commitments and Contingencies – Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor. Any disallowed claims, including amounts already collected, may constitute a liability of Full Circle. The amount, if any, of expenditures or use of grant funds received in advance which may be disallowed by the grantor cannot be determined at this time although Full Circle expects such amounts, if any, to be immaterial.

Full Circle of Lake County, Inc.
(A Colorado Non-Profit Corporation)
Schedule of Grant Receipts and Expenditures
For the Year Ended June 30, 2018

	July 1, 2017		Fiscal Year 2018		June 30, 2018	
	Grants	Net Assets	Grant	Grant	Grants	Net Assets
	Receivable	with Restrictions	Receipts	Expenses	Receivable	with Restrictions
A.V. Hunter Trust 2018	-	-	12,500	12,500	-	-
Lake County Build A Generation - Pat	2,023	-	2,023	-	-	-
Lake County Build A Generation 2017	1,285	-	1,285	-	-	-
Lake County Build A Generation 2018	-	-	9,146	10,750	1,604	-
Lake County Build A Generation - Latino Advocacy	-	-	-	2,306	2,306	-
Lake County Build A Generation - Mental Health	2,000	-	2,000	-	-	-
Buell Foundation 2017	-	1,666	-	1,666	-	-
Buell Foundation 2018	-	-	11,000	8,714	-	2,286
Climax 2018	-	-	2,500	-	-	2,500
Colorado Trust - Policy Link	-	-	7,200	6,965	-	235
Coors 2017	-	5,002	-	5,002	-	-
Cornerstone	-	-	5,211	5,211	-	-
Daniels	-	-	39,500	19,609	-	19,891
Department of Human Services 2016	-	2,875	-	-	-	2,875
Department of Human Services 2017	2,768	-	-	-	2,768	-
Department of Human Services 2018	-	-	6,921	7,550	629	-
El Pomar Foundation 2018	-	-	4,000	201	-	3,799
El Pomar Foundation 2019	-	-	2,500	-	-	2,500
Elks	-	-	2,000	965	-	1,035
Lake County Government - Fun Fridays	555	-	1,331	-	-	776
Get Outdoors Colorado - Familias Juntas 17	6,067	-	12,543	16,828	10,352	-
Get Outdoors Colorado - Familias Juntas 18	-	-	-	14,017	14,017	-
Get Outdoors Colorado - OLC	8,230	-	11,733	8,007	4,504	-
Get Outdoors Colorado - OLC 2018	-	-	-	6,745	6,745	-
Griswold Charitable Foundation 2017	-	778	-	778	-	-
Griswold Charitable Foundation 2018	-	-	4,000	3,275	-	725
Colorado Trust Foundation - Health Equity 2016	704	-	-	-	704	-
Colorado Trust Foundation - Health Equity 2017	-	84,670	-	84,670	-	-
Colorado Trust Foundation - Health Equity 2018	-	-	136,350	44,971	-	91,379
High Mountain Institute	-	-	3,000	3,000	-	-
Department of Criminal Justice - JAG RJ 2017	5,982	-	7,465	1,483	-	-
Lake County Community Fund	-	3,150	1,200	3,150	-	1,200
Lake County Community Fund - Dance	-	-	1,052	1,445	393	-
Lake County Trail 100	-	-	2,000	2,000	-	-
Lake County Board of County Commissioners	2,000	-	-	-	2,000	-
Meyerson Foundation	-	3,075	-	3,075	-	-
Office of Behavioral Health 2017	6,141	-	6,141	-	-	-
Office of Behavioral Health 2018	-	-	82,775	100,000	17,225	-
Regional Council	-	1,084	-	1,084	-	-
Restricted	-	-	-	4,666	4,666	-
Summit Foundation 2018	-	10,000	-	10,000	-	-
Department of Public Health - SVP 18	2,851	-	28,830	25,979	-	-
Department of Public Health - SVP 19	-	-	11,332	14,355	3,023	-
Tony Grampsas Youth Services 2017	5,817	-	5,817	-	-	-
Tony Grampsas Youth Services BC/GC	-	-	14,261	16,195	1,934	-
Tony Grampsas Youth Services Mentor	-	-	20,898	24,131	3,233	-
Tony Grampsas Youth Services OLC	-	-	46,617	53,753	7,136	-
Tony Grampsas Youth Services Training	-	-	1,974	1,974	-	-
Trips for Kids 16	-	184	-	184	-	-
Trips for Kids 17	-	1,000	-	226	-	774
Vail Resorts Charitable Foundation 2017	-	2,503	-	2,503	-	-
Vail Resorts Charitable Foundation 2018	-	-	5,000	3,307	-	1,693
Women's Foundation of Colorado 17	-	3,500	-	3,500	-	-
WRECK 17	4,936	-	4,936	-	-	-
Totals	51,359	119,487	517,041	536,740	83,239	131,668

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