

September 23, 2015

Georgette Wolf-Ludwig  
Town of Fairlee  
P.O. Box 95  
75 Town Common Road  
Fairlee, VT 05045

Dear Ms. Wolf-Ludwig,

Helen Keller, who helped found the Vermont Association for the Blind and Visually Impaired (VABVI) in 1926, once said, “Alone we can do so little; together we can do so much.”

Throughout the years we have seen this to be true—especially of our home state’s generous municipalities. Last year our local towns and cities provided us with over \$28,000 in support! These funds went directly to services for clients. As we enter our 90<sup>th</sup> year, we hope the town of Fairlee will continue to support VABVI so we can successfully carry out our mission of enabling Vermont individuals who are blind and visually impaired to achieve and maintain independence.

For many Vermonters who are blind and visually impaired, our services mean the difference between social isolation and being a vital part of the community; between students being sent out of state to residential schools and being able to attend local schools; between seniors moving to expensive assisted living facilities and staying in the homes they have created for themselves. With offices located in Brattleboro, Montpelier, South Burlington, and Rutland, VABVI provides free services to our clients in each of the state’s 14 counties. We are the only private non-profit organization in the state to provide comprehensive support and services to the growing population of blind and visually impaired Vermonters.

In order to maximize efficiency, VABVI analyzes and tracks the number of clients we serve each year, which counties they are from, and which counties gravitate towards which services. During Fiscal Year 2015, VABVI worked with 1,444 Vermonters – including 284 children – across Vermont. We provided services to 31 adult clients and 7 students from Orange County. VABVI has also earned a reputation for managing our funding prudently and in a cost-effective manner; over 90 cents of every dollar donated to VABVI is spent directly on services provided to clients.

Adult Services – From reading, writing, and cooking to hobbies, recreation, and travel, VABVI helps visually impaired adults maintain their independence and dignity. Many of the adults VABVI serve are seniors. Most of these individuals have enjoyed good vision for the majority of their lives, but now suffer from age-related vision loss and need help adjusting to the practical, social, and emotional effects of visual impairment. Certified rehabilitation staff members work with clients at home or in VABVI offices, demonstrating techniques and showcasing aids that will enable these individuals to adapt to and work around their vision loss. Services for adults include: low-vision screenings; orientation and mobility training; assistance in adapting the home low-vision requirements; recommendations for service; and training in and procurement of the various aids and appliances necessary for completing everyday tasks without vision. VABVI also manages a volunteer transportation program to provide rides for clients when they cannot

arrange transportation for themselves – these trips include medical appointments, shopping at the grocery store, or even visiting family and friends.

Children's Services - Children growing up with a visual impairment need special care, tools, and expertise in order to learn and develop at the same rate as their sighted peers, ensuring that they can mature into productive, independent adults. Students who are blind or visually impaired are expected to learn alongside their sighted peers in an environment designed to accommodate the needs of only sighted students. In order to better accommodate visually impaired students, our Teachers of the Visually Impaired (TVIs) begin to work directly with children as soon as the impairment is discovered in order to maximize his or her potential during the early, formative years of growth which are so critical for development.

VABVI's services for children include early intervention work with infants and toddlers, intensive one-on-one instruction with adolescents and teens in the classroom, lessons in Braille, and orientation and mobility training. TVIs provide visual assessments and suggestions for equipment, as well as helping coordinate assistance with other service providers. We also help parents and families learn about available resources, teaching techniques, and adaptive technology that can ensure the successful development of children in their home, school, and community. VABVI provides textbooks, tests, and other classroom materials in alternative formats and as well as offering assistance to teachers and educational aides in learning how to better engage visually impaired students in classroom activities. Once our students mature into young adults our TVIs also assist in the college application and enrollment process, the search for jobs, and provide further instruction in how to adapt to a predominantly sighted workplace using assistive tools and technology. All of these programs share the goal of promoting self-advocacy, independence, and coping skills in our students.

**Request for Funding:** We hope that you will consider supporting VABVI again this year with an allocation of \$300 to help fund our ongoing programs and services. VABVI is the only non-profit organization providing hands-on training and support services to blind and visually impaired Vermonters, and we would cease to exist without the help of supporters like the town of Fairlee. If you have any questions or would like any more information, please feel free to contact me by phone at (800) 639-5861 extension 224 or by e-mail at [araftery@vabvi.org](mailto:araftery@vabvi.org). Together, we can do so much for Vermonters living with vision loss. Thank you for your consideration.

Sincerely,



Ayesha Raftery  
Director of Development

## Vermont Association for the Blind and Visually Impaired Report of Services for the Town of Fairlee

More than 10,500 Vermont residents are blind or visually impaired. Since our state has an aging population, many of them are experiencing age-related vision loss. Visual impairments can make performing daily tasks, staying mobile, and enjoying leisure activities very difficult. Additionally, Vermont's rural nature makes it less likely for those with visual impairments to encounter those facing similar challenges, thus creating feelings of isolation and depression. We counter this trend by providing the tools, services, and support necessary to help blind and visually impaired Vermonters to be independent, confident, and productive.

During Fiscal Year 2015 VABVI served 1,444 clients from all 14 counties in Vermont, including 31 adult clients and 7 students from Orange County.

Since 1926 our nonprofit organization has diligently pursued our mission of enabling Vermonters with vision problems, whether blindness or impairment, to achieve and maintain independence. We are the *only* private agency in Vermont to offer a complete range of services to visually impaired residents – and at no cost to the client.

Services include Rehabilitation (adapting daily living tasks to allow those with low vision to live independently); Orientation and Mobility (providing white cane and guide dog instruction, allowing individuals to navigate through their home and community independently); Assistive Technology (adaptive aids allow clients to successfully perform most activities they desire); Social Networking (improving social skills and providing a support network); and Statewide Transportation (volunteer drivers provide rides to medical appointments, grocery stores and for personal visits).

VABVI has offices in Brattleboro, Montpelier, Rutland, and South Burlington. Contact us at (800) 639-5861 or [general@vabvi.org](mailto:general@vabvi.org). Learn more about us at [www.vabvi.org](http://www.vabvi.org) or “like” us at [www.facebook.com/vabvi.org](http://www.facebook.com/vabvi.org) for updates.

*If you would prefer to receive this information by email, please contact Julia Connell, Development Coordinator, at [jconnell@vabvi.org](mailto:jconnell@vabvi.org) or (800) 639-5861 ext. 217.*

## Request for Taxpayer Identification Number and Certification

Give Form to the  
 requester. Do not  
 send to the IRS.

Print or type  
 See Specific Instructions on page 2.

Name (as shown on your income tax return) <b>Vermont Association for the Blind and Visually Impaired</b>	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Non-profit</b>	
<input checked="" type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) <b>60 Kimball Ave</b>	Requester's name and address (optional)
City, state, and ZIP code <b>South Burlington, VT 05403</b>	
List account number(s) here (optional)	

<b>Part I Taxpayer Identification Number (TIN)</b>													
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.  <b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	Social security number <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td> </tr> </table>												
Employer identification number <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;">0</td> <td style="width: 20px;">3</td> <td style="width: 20px;">-</td> <td style="width: 20px;">6</td> <td style="width: 20px;">0</td> <td style="width: 20px;">0</td> <td style="width: 20px;">0</td> <td style="width: 20px;">8</td> <td style="width: 20px;">3</td> <td style="width: 20px;">4</td> </tr> </table>	0	3	-	6	0	0	0	8	3	4			
0	3	-	6	0	0	0	8	3	4				

<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
<ol style="list-style-type: none"> <li>The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and</li> <li>I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and</li> <li>I am a U.S. citizen or other U.S. person (defined below).</li> </ol>	
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.	

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <u>2/17/15</u>
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



VT License #92-0000171

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Vermont Association for the Blind  
and Visually Impaired, Inc.  
South Burlington, Vermont

### *Report on the Financial Statements*

We have audited the accompanying financial statements of Vermont Association for the Blind and Visually Impaired, Inc. (a nonprofit organization) as of June 30, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, the statement of functional expenses for the year ended June 30, 2014, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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.

JMM & ASSOCIATES ■ CERTIFIED PUBLIC ACCOUNTANTS

336 Water Tower Circle, Suite 801 ■ Colchester, VT 05446 ■ 802 655 5665 ■ FAX: 802 655 5666 ■ JMM@JMMCPA.NET

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 Vermont Association for the Blind and Visually Impaired, Inc. as of June 30, 2014 and 2013, 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***

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information on pages 20 - 22, including the schedule of expenditures of federal awards on pages 21 - 22, which is required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2014, on our consideration of Vermont Association for the Blind and Visually Impaired, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Vermont Association for the Blind and Visually Impaired, Inc.'s internal control over financial reporting and compliance.

*Jmm & Associates*

September 29, 2014



# Vermont Association for the Blind and Visually Impaired (VABVI)

## FY2015 Organizational Budget

VERMONT ASSOCIATION FOR THE BLIND CONSOLIDATED BUDGET EXPENSES---- FISCAL YEAR 2015				REVISED 4/8/14				*****VAB SPLIT*****			VAB	VOLUNTEER	CHAPTER	TODDLER		TOTAL 2015
ACCT NUMBER	ITEM DESCRIPTION	BUDGET FOR 2015	ACTUAL FEB YTD	PROJ ACT 2014	ADJ BUD 2014	BUDGETED 'F/Y 14	**G&A** 0.03	**F/R** 0.08	*PROGRAM* 0.07	COMBINED	SPEC. ED 0.48	SERVICES 0.06	II 0.28	0.01	0.01	1
5100	PAYROLL	1,813,017	1,135,977	1,703,966	1,753,571	1,753,571	5,100	65,761	145,174	134,993	345,928	906,720	77,044	469,984	13,340	1,813,017
	TAX & FRINGE 29.0%	525,775	321,804	494,150	508,535	508,535	5,360	19,071	42,100	39,148	100,319	262,949	22,343	136,295	3,869	525,775
5410	TEMPORARY HELP	500	0	0	500	500	5,410				0	500				500
5420	VISION EXAMS/PERSCRIP	3,000	1,147	1,721	3,000	3,000	5,420				0			3,000		3,000
5430	CONSULTANTS/BUSINESS	51,000	46,385	69,578	51,000	51,000	5,430	1,365	4,162	3,630	9,157	24,233	2,949	14,348	312	51,000
5440	MEALS & MILEAGE	155,000	93,269	139,904	155,000	155,000	5,440	4,149	12,649	11,033	27,830	73,650	8,963	43,607	950	155,000
5460	TRAINING	200	0	0	200	200	5,460				0	200				200
5480	TRAVEL & CONFERENCE	20,625	12,012	18,018	20,625	20,625	5,480	552	1,683	1,468	3,703	10,152		6,512	126	20,494
5500	VOLUNTEER TRAVEL	90,000	62,366	93,549	90,000	90,000	5,500				0		90,000			90,000
5600	DUES	6,375	4,716	7,074	6,375	6,375	5,600	171	520	454	1,145	3,343		1,794	39	6,320
5720	OFFICE SUPPLIES	21,000	14,963	22,445	21,000	21,000	5,720	562	1,714	1,495	3,771	9,978	1,214	5,908	129	21,000
5760	POSTAGE	10,000	6,690	10,035	10,000	10,000	5,760	268	816	712	1,796	4,752	578	2,813	61	10,000
5920	TELEPHONE	24,000	14,737	22,106	24,000	24,000	5,920	642	1,958	1,708	4,309	11,404	1,388	6,752	147	24,000
5960	RENT EXPENSE	33,420	19,491	29,237	33,421	33,421	5,960	676	0	2,310	2,986	16,719	4,015	9,093	308	33,120
6000	UTILITIES	24,000	15,151	22,727	24,000	24,000	6,000	642	1,958	1,708	4,309	11,404	1,388	6,752	147	24,000
6160	JANITORIAL	24,000	15,684	23,526	20,000	20,000	6,160	642	1,958	1,708	4,309	11,404	1,388	6,752	147	24,000
6200	INSURANCE	15,000	7,916	15,029	15,000	15,000	6,200	401	1,224	1,068	2,693	7,127	867	4,220	92	15,000
	REPAIRS	10,000	8,282	12,423	10,000	10,000	6,320	268	816	712	1,796	4,752	578	2,813	61	10,000
6380	LEGAL/AUDIT	10,000	10,050	9,521	10,000	10,000	6,380	5,500			5,500			4,500		10,000
6440	RECRUITMENT	2,500	2,441	3,662	2,500	2,500	6,440	67	204	178	449	1,188	145	703	15	2,500
6210	PROPERTY TAX	4,000	1,873	3,274	4,000	4,000	6,210	107	326	285	718	1,901	231	1,125	25	4,000
	AIDS & APPLIANCES	90,000	56,880	85,320	90,000	90,000	6,510			71,000	71,000	10,000		8,000	1,000	90,000
6600	EDUCATIONAL MATERIAL	500	0	0	500	500	6,600		500		500					500
6640	NEWSLETTER	10,000	6,070	9,105	10,000	10,000	6,640			10,000	10,000					10,000
6650	NEWSLETTER MAILING	3,000	0	0	3,000	3,000	6,650			3,000	3,000					3,000
6700	SKILLS TRAINING	15,000	-14,156	11,766	15,000	15,000	6,700				0	14,500		500		15,000
6720	SPECIAL EVENTS-OTHER	14,000	4,499	6,749	14,000	14,000	6,720		14,000		14,000					14,000
6720	SPECIAL EVENT- BINGO	210,000	149,112	223,668	210,000	210,000	6,720		210,000		210,000					210,000
6780	SCHOLARSHIP AWARDS	1,500		1,500	1,500	1,500	6,780			1,500	1,500					1,500
6800	TRUST FEES	40,000	18,582	27,873	50,000	50,000	6,800	40,000			40,000					40,000
6840	D/M SUPPLIES	4,000	3,024	4,536	4,000	4,000	6,840		4,000		4,000					4,000
6860	D/M POSTAGE	5,500	1,989	2,984	5,500	5,500	6,860		5,500		5,500					5,500
	RENTAL EXPENSE	24,500	15,669	23,504	24,500	24,500			24,500		24,500					24,500
6940	FUND RAISING	15,000	5,422	8,133	15,000	15,000	6,940		15,000		15,000					15,000
7040	BOARD MEETINGS	2,800	1,246	1,869	2,800	2,800	7,040	2,800			2,800					2,800
7060	DEPRECIATION	78,000	53,051	79,577	78,000	78,000	7,060	78,000			78,000					78,000
7200	MISCELLANEOUS	1,000	602	903	1,000	1,000	7,200	1,000			1,000					1,000
7140	TECH/EQUIP COSTS	15,000	29,376	15,000	15,000	15,000	6,420	401	1,224	1,068	2,693	7,127	867	4,220	92	15,000
6950	PUBLIC RELATIONS	10,000	2,795	4,193	10,000	10,000	6,950		10,000		10,000					10,000
	INDIRECT COST (8.40%)	0	0	0	0	0	7,500	-198,955			-198,955	117,096	17,973	62,134	1,752	0
	<b>TOTAL EXPENSES</b>	<b>3,383,211</b>	<b>2,129,115</b>	<b>3,208,618</b>	<b>3,312,527</b>	<b>3,312,527</b>		<b>24,090</b>	<b>501,988</b>	<b>289,178</b>	<b>815,256</b>	<b>1,511,098</b>	<b>231,933</b>	<b>801,826</b>	<b>22,613</b>	<b>3,382,726</b>
	<b>LESS - REVENUES</b>	<b>3,272,710</b>	<b>2,261,676</b>	<b>3,049,700</b>	<b>3,219,617</b>	<b>3,247,617</b>					<b>1,010,880</b>	<b>1,499,872</b>	<b>158,000</b>	<b>568,958</b>	<b>35,000</b>	<b>3,272,710</b>
	<b>EXCESS/(DEFICIT)</b>	<b>-110,501</b>	<b>132,561</b>	<b>-158,918</b>	<b>-92,910</b>	<b>-64,910</b>					<b>195,624</b>	<b>-11,226</b>	<b>-73,933</b>	<b>-232,868</b>	<b>12,387</b>	<b>-110,016</b>