

UNITED WAY OF NORTHERN ARIZONA, INC.

**Financial Statements
and
Supplementary Information
June 30, 2017
(with comparative totals for 2016)**

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Independent Auditors' Report

To the Board of Directors of
United Way of Northern Arizona, Inc.
Flagstaff, Arizona

Report on the Financial Statements

We have audited the accompanying financial statements of United Way of Northern Arizona, Inc. (UWNA, a nonprofit corporation), which comprise the statement of financial position as of June 30, 2017, 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.

Auditors' 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 auditors' 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 UWNA as of June 30, 2017, 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.

Report on Summarized Comparative Information

We have previously audited UWNA's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 3, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying overhead ratio and agency allocations schedules are presented for the purposes of additional analysis and are 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 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.

Fester & Chapman, PLLC

December 19, 2017

UNITED WAY OF NORTHERN ARIZONA, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2017

(with comparative financial information as of June 30, 2016)

	<u>2017</u>	<u>2016</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 372,217	\$ 613,738
Investments	254,965	221,913
Grants receivable	79,813	35,788
Pledges receivable, net	<u>657,708</u>	<u>669,804</u>
Total current assets	1,364,703	1,541,243
Land, building and equipment, net	<u>434,373</u>	<u>472,786</u>
Total assets	<u>\$ 1,799,076</u>	<u>\$ 2,014,029</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 99,737	\$ 177,249
Payroll and related liabilities	46,817	48,053
Refundable advances	21,091	8,083
Amounts designated by donors for specific organizations, net of administration fees retained	<u>229,991</u>	<u>259,931</u>
Total current liabilities	397,636	493,316
Net assets:		
Unrestricted:		
Undesignated	566,565	687,702
Board designated reserves	127,167	113,207
Board designated community emergency fund	<u>50,000</u>	<u>50,000</u>
Total unrestricted	743,732	850,909
Temporarily restricted	<u>657,708</u>	<u>669,804</u>
Total net assets	<u>1,401,440</u>	<u>1,520,713</u>
Total liabilities and net assets	<u>\$ 1,799,076</u>	<u>\$ 2,014,029</u>

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

UNITED WAY OF NORTHERN ARIZONA, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2017

(with comparative financial information for the year ended June 30, 2016)

	2017			2016
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Total campaign results		\$ 1,649,938	\$ 1,649,938	\$ 1,713,139
Less: amounts designated by donors		(505,113)	(505,113)	(544,528)
Net contributions		1,144,825	1,144,825	1,168,611
Uncollectible pledges		(37,484)	(37,484)	(113,979)
Grants and contributions revenue	\$ 435,764		435,764	460,812
In-kind donations	27,835		27,835	34,936
Initiative contributions	198,323		198,323	168,025
Administrative fees - designated by donors	33,702		33,702	46,356
Sponsorships and events	23,399		23,399	17,380
Total public support and revenue	719,023	1,107,341	1,826,364	1,782,141
Net assets released from restrictions:				
Satisfaction of pledge restrictions	1,119,437	(1,119,437)		
Total public support, revenue and net assets released	1,838,460	(12,096)	1,826,364	1,782,141
Expenses:				
Program services	1,555,892		1,555,892	1,613,982
Management and general	210,721		210,721	218,131
Fundraising	214,646		214,646	182,005
Total expenses	1,981,259		1,981,259	2,014,118
Other income:				
Net investment income	35,622		35,622	1,067
Total other income	35,622		35,622	1,067
Change in net assets	(107,177)	(12,096)	(119,273)	(230,910)
Net assets, beginning of year	850,909	669,804	1,520,713	1,751,623
Net assets, end of year	\$ 743,732	\$ 657,708	\$ 1,401,440	\$ 1,520,713

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

UNITED WAY OF NORTHERN ARIZONA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2017

(with comparative financial information for the year ended June 30, 2016)

	2017			Total	2016
	Program Services	Management and General	Fundraising		
Allocation to agencies	\$1,317,313			\$1,317,313	\$1,319,972
Less: Allocations funded by donor designations	<u>(501,351)</u>			<u>(501,351)</u>	<u>(611,581)</u>
Net allocations	815,962			815,962	708,391
Salaries	268,947	\$ 111,644	\$ 91,462	472,053	474,982
Consulting fees	4,613	2,023	1,539	8,175	9,800
Community initiatives	188,562			188,562	305,335
Employee benefits	42,668	16,953	12,753	72,374	63,009
Payroll taxes	17,253	9,053	7,066	33,372	39,625
Printing, publishing and postage	1,195	398	2,971	4,564	8,404
Professional fees	21,248	10,202	6,914	38,364	58,718
Campaign expenses	4,103	855	28,432	33,390	40,705
Travel	8,486	1,059	798	10,343	17,083
Advertising and promotion	29,339	10,919	24,685	64,943	61,218
Rent expense	26,020			26,020	22,405
United Way Worldwide fee	12,194	5,388	4,099	21,681	18,667
Information technology	17,300	6,399	5,768	29,467	27,557
Repair and maintenance	3,981	1,758	1,337	7,076	7,173
Telephone	6,887	2,557	1,945	11,389	9,959
Conferences, committees, and community education	3,272	949	1,734	5,955	6,880
Utilities	5,346	2,367	1,801	9,514	8,335
Office expenses	32,869	9,334	6,651	48,854	54,935
Insurance	5,954	2,635	2,005	10,594	10,760
Dues and subscriptions	<u>16,489</u>	<u>6,048</u>	<u>4,941</u>	<u>27,478</u>	<u>21,823</u>
Total expenses before depreciation	1,532,688	200,541	206,901	1,940,130	1,975,764
Depreciation	<u>23,204</u>	<u>10,180</u>	<u>7,745</u>	<u>41,129</u>	<u>38,354</u>
Total expenses, year ended June 2017	<u>\$1,555,892</u>	<u>\$ 210,721</u>	<u>\$ 214,646</u>	<u>\$1,981,259</u>	<u>\$2,014,118</u>
Total expenses, year ended June 2016	<u>\$1,613,982</u>	<u>\$ 218,131</u>	<u>\$ 182,005</u>	<u>\$2,014,118</u>	

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

UNITED WAY OF NORTHERN ARIZONA, INC.

STATEMENT OF CASH FLOWS

Year Ended June 30, 2017

(with comparative financial information for the year ended June 30, 2016)

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in net assets	\$ (119,273)	\$ (230,910)
Adjustments to reconcile change in net assets to net cash flows used by operating activities:		
Depreciation	41,129	38,354
Unrealized (gain) loss on investments	(18,695)	4,892
Uncollectible pledges	(37,484)	(113,979)
Change in:		
Grants receivable	(44,025)	102,891
Pledges receivable	49,580	139,667
Prepaid expenses and other current assets		13,490
Accounts payable	(77,512)	33,361
Payroll and related liabilities	(1,236)	(1,627)
Refundable advances	13,008	
Amounts designated by donors for specific organizations	<u>(29,940)</u>	<u>(113,408)</u>
Net cash flows used by operating activities	(224,448)	(127,269)
Cash flows from investing activities:		
Purchases of land, building and equipment	(2,716)	(18,187)
Net purchases of investments	<u>(14,357)</u>	<u>(7,753)</u>
Net cash flows used by investing activities	(17,073)	(25,940)
Net change in cash and cash equivalents	(241,521)	(153,209)
Cash and cash equivalents, beginning of year	<u>613,738</u>	<u>766,947</u>
Cash and cash equivalents, end of year	<u>\$ 372,217</u>	<u>\$ 613,738</u>

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

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 1 - BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

United Way of Northern Arizona, Inc. (UWNA) is an Arizona nonprofit corporation, exempt from income tax under Internal Revenue Code Section 501(c)(3). UWNA is a local nonprofit organization that brings the community together and focuses resources on the most critical human-care needs in Northern Arizona. Although UWNA is part of the network of United Ways across the country, UWNA is governed by a local volunteer Board of Directors. UWNA has partnerships with local governments, businesses, the faith community, educational organizations, other nonprofits and individuals.

Since 1967, UWNA has been a trusted community leader because UWNA sets high standards for conduct - not just for themselves, but also for their partners and collaborators. UWNA maximizes donor investments by combining contributions and strategically supporting local programs.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) topic of *Not-for-Profit Entities*. UWNA 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. See note 11 for details regarding restrictions on net assets.

Cash and Cash Equivalents: For purposes of the statement of cash flows, UWNA considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments: Investments are recorded at estimated fair value. Unrealized gains and losses are accounted for as investment income.

Grants Receivable: Grants receivable are stated at unpaid balances, less an allowance for doubtful accounts as necessary. UWNA provides for losses on grants receivable using the allowance method. The allowance is based on experience, third-party contracts, knowledge of the grantors and the industry and other circumstances, which may affect the ability of the grantors to meet their obligations. It is UWNA's policy to charge off grants receivable against the allowance when management determines the receivable will not be collected. The allowance for grants receivable at June 30, 2017 and 2016, was \$0.

Pledges Receivable, Net: Pledges receivable consist of amounts due from companies and individuals for charitable giving campaigns, net of an allowance for doubtful accounts. The allowance for doubtful accounts is estimated based upon collection rates in previous years and current circumstances. Once a campaign has been completed, remaining balances in pledges receivable, net of allowances for doubtful accounts and estimated future collections or distributions, are netted with campaign results revenue.

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 1 - BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Land, Building and Equipment, Net: Land, building and equipment costing \$500 or more is stated at cost, or if donated, at the estimated fair value on the date received. UWNA depreciates its property and equipment over the estimated useful lives of the assets using the straight-line method as follows:

Building and improvements	10 - 40 years
Furniture, equipment and software	5 - 10 years

Refundable Advances: UWNA records funds received from grant awards classified as exchange transactions as refundable advances until the related funds are expended and/or the services related to the awards are performed, at which time funds are recognized as revenue.

Net Assets: Unrestricted net assets are available for use in general operations. Board designated net assets is a component of unrestricted net assets, and includes a reserve fund set up by the Board of Directors for the purpose of securing UWNA's long-term financial viability, resources budgeted for community initiatives, and an emergency fund to support unusually strong specific community or agency needs outside of the normal funding cycle.

Temporarily restricted net assets consist of amounts that are subject to donor or time restrictions. UWNA is permitted to use or expend the donated assets in accordance with donor or time restrictions. UWNA 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 restrictions.

Revenue Recognition: The annual campaign is conducted in the fall of each year to obtain funds for member agencies and operating expenses for the coming year. Campaign pledges are recognized in the accompanying statement of financial position at the time of the pledge as temporarily restricted revenue. As pledges are collected and expended for operations and allocations, in accordance with donor stipulations, the restrictions on net assets are released.

Income Taxes: UWNA is exempt from federal and state income taxes as an organization other than a private foundation under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 1 - BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Functional Expenses: The costs of providing program, supporting, and fundraising activities have been presented on a functional basis in the statements of activities and functional expenses. Directly identifiable expenses are charged to programs and supporting services. Certain costs have been allocated among the program and supporting services benefited based on management's estimate of employee hours and other factors devoted to each activity.

In-kind Contributions/Expenses: Donated goods and services are recorded at their estimated fair value at the date of contribution, and shown as revenues and expenses in the financial statements. Donated services are recognized in the financial statements at their estimated fair value if the following criteria are met:

- i) The services require specialized skills and the services are provided by individuals possessing those skills, and the services would typically need to be purchased if not donated, or
- ii) The services enhance or create an asset.

Advertising: Advertising costs are expensed in the period incurred. Advertising and promotion expenses for the years ended June 30, 2017 and 2016, were \$64,943 and \$61,218, respectively.

Use of Estimates in 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Prior Year Summarized 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 accounting principles generally accepted in the United States of America. Accordingly, such information should only be read in conjunction with the UWNA's financial statements for the year ended June 30, 2016 from which the summarized information was derived.

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 2 - CONCENTRATION OF CREDIT RISK

UWNA maintains its cash and investment balances, other than those identified in note 5, at a financial institution which are insured by Federal Deposit Insurance Corporation (FDIC) and covered by the Securities Investor Protection Corporation (SIPC). At times the balances may exceed the federally insured or SIPC-covered limits. UWNA believes it is not exposed to any significant credit risk on its cash and investment balances.

NOTE 3 - CONCENTRATION OF REVENUES

UWNA raised gross campaign contributions from two companies and their employees representing 57% and 58% of their campaign revenues during the years ended June 30, 2017 and 2016, respectively. These contributions comprised 52% and 56% of UWNA's total public support and revenues for the years ended June 30, 2017 and 2016, respectively.

NOTE 4 - INVESTMENTS

At June 30, 2017 and 2016, investments consisted of mutual funds and deposits held at Arizona Community Foundation (ACF) (see note 5), which are carried at fair value.

Components of net investment income for the years ended June 30, 2017 and 2016, are as follows:

	<u>2017</u>	<u>2016</u>
Interest and dividend income	\$ 16,927	\$ 5,959
Unrealized gain (loss) on investments	<u>18,695</u>	<u>(4,892)</u>
Net investment income	<u>\$ 35,622</u>	<u>\$ 1,067</u>

NOTE 5 - INVESTMENTS WITH THE ARIZONA COMMUNITY FOUNDATION

The Board of Directors has designated assets, which are invested in a fund managed by ACF, for the purpose of securing UWNA's long-term financial viability. ACF invests funds on behalf of UWNA, in return for which UWNA pays a management fee. These investments had a fair value of \$127,167 and \$113,207 at June 30, 2017 and 2016, respectively, and are included with investments on the statement of financial position.

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 5 - INVESTMENTS WITH THE ARIZONA COMMUNITY FOUNDATION (CONTINUED)

Components of income from the ACF investments for the years ended June 30, 2017 and 2016, are as follows:

	<u>2017</u>	<u>2016</u>
Interest and dividend income	\$ 15,893	\$ 5,678
Unrealized loss on investments	(759)	(9,378)
Management fees	<u>(1,174)</u>	<u>(1,036)</u>
Net investment income (loss) - ACF portion	<u>\$ 13,960</u>	<u>\$ (4,736)</u>

NOTE 6 - PLEDGES RECEIVABLE

Pledges made during the 2016-2017 campaign were \$1,649,938, of which \$925,268 had been received as of June 30, 2017. The balance is reflected as pledges receivable of \$657,708, which is net of an allowance for uncollectible pledges of \$66,962. These funds were reserved for 2016-2017 operations and allocations, and are reflected as temporarily restricted net assets until the pledges are received.

Pledges made during the 2015-2016 campaign were \$1,713,139, of which \$940,559 had been received as of June 30, 2016. The balance is reflected as pledges receivable of \$669,804, which is net of an allowance for uncollectible pledges of \$102,776. These funds were reserved for 2015-2016 operations and allocations, and are reflected as temporarily restricted net assets until the pledges are received.

NOTE 7 - LAND, BUILDING AND EQUIPMENT, NET

Land, building and equipment at June 30, 2017 and 2016, is as follows:

	<u>2017</u>	<u>2016</u>
Land	\$ 55,090	\$ 55,090
Building	445,724	445,724
Building improvements	174,168	174,168
Office equipment and software	95,865	93,148
Furniture	1,611	1,611
Less: accumulated depreciation	<u>(338,085)</u>	<u>(296,955)</u>
Land, building and equipment, net	<u>\$ 434,373</u>	<u>\$ 472,786</u>

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 8 - AMOUNTS DESIGNATED BY DONORS FOR SPECIFIC ORGANIZATIONS

Donor specified pledges are recorded as a receivable and as a liability to the designated beneficiary until paid. Donor designated pledge revenue was \$505,113 and \$544,528 for the years ended June 30, 2017 and 2016, respectively. Administrative fees retained on donor designated pledges are recognized as revenue and a contra-liability. Administrative fees retained for the years ended June 30, 2017 and 2016, were \$33,702 and \$46,355, respectively.

NOTE 9 - IN-KIND DONATIONS

UWNA received in-kind donations in the form of professional services and facilities. Details of in-kind donations for the years ended June 30, 2017 and 2016, are as follows:

	<u>2017</u>	<u>2016</u>
Contributed services	\$ 1,815	\$ 9,801
Facilities	<u>26,020</u>	<u>25,135</u>
Total in-kind donations	<u>\$ 27,835</u>	<u>\$ 34,936</u>

NOTE 10 - PENSION PLAN

UWNA sponsors a 401(k) plan for its employees. Under the plan agreement, UWNA matches employee contributions up to 4% of their salaries. Matching expense for the years ended June 30, 2017 and 2016, was \$15,309 and \$9,162, respectively.

NOTE 11 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2017 and 2016, were time-restricted for campaign pledges totaling \$657,708 and \$669,804, respectively

NOTE 12 - FAIR VALUE MEASUREMENTS

Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

UNITED WAY OF NORTHERN ARIZONA, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

(with comparative financial information as of and for the year ended June 30, 2016)

NOTE 12 - FAIR VALUE MEASUREMENTS (CONTINUED)

The three levels of the fair value hierarchy are as follows:

Level 1 inputs are unadjusted quoted market prices in active markets for similar or identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3 inputs are significant observable inputs for assets or liabilities. UWNA currently does not have any financial instruments it values based on Level 3 inputs.

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Fair value of assets measured on a recurring basis at June 30, 2017, was as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>
Domestic equity mutual funds	\$ 126,681	\$ 126,681	
Domestic common stock	1,117	1,117	
Investment pool - ACF	<u>127,167</u>		\$ 127,167
	<u>\$ 254,965</u>	<u>\$ 127,798</u>	<u>\$ 127,167</u>

Fair value of assets measured on a recurring basis at June 30, 2016, was as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>
Domestic equity mutual funds	\$ 107,672	\$ 107,672	
Domestic common stock	1,034	1,034	
Investment pool - ACF	<u>113,207</u>		\$ 113,207
	<u>\$ 221,913</u>	<u>\$ 108,706</u>	<u>\$ 113,207</u>

NOTE 13 - SUBSEQUENT EVENTS

UWNA evaluated all events or transactions that occurred after June 30, 2017, through December 19, 2017, the date UWNA issued these financial statements and has determined that there are no additional adjustments or disclosures required.

SUPPLEMENTARY INFORMATION

UNITED WAY OF NORTHERN ARIZONA, INC.

OVERHEAD RATIO

For the Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Numerator: Management and general	\$ 79,850	\$ 98,905
Processing	130,871	119,226
Fundraising	<u>214,646</u>	<u>182,005</u>
Total overhead	425,367	400,136
Denominator: Public support and revenue	1,826,364	1,782,141
Add amounts designated by donors	505,113	544,528
Less administrator fees - designated by donors	<u>(33,702)</u>	<u>(46,356)</u>
Amounts raised and other revenue	\$ 2,297,775	\$ 2,280,313
Overhead ratio expressed as a percentage	18.51%	17.55%

UNITED WAY OF NORTHERN ARIZONA, INC.

AGENCY ALLOCATIONS

Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Alice's Place	\$ 3,210	\$ 3,369
American Red Cross - Flagstaff	19,510	19,226
American Red Cross - Northeast	2,500	2,626
American Red Cross - Page	4,153	4,117
Arizona Girl Scouts Cactus Pine	9,597	9,639
Arizona Girl Scouts Cactus Pine - NC	2,000	2,071
Arizona Girl Scouts Cactus Pine - Page	1,157	1,123
Association for Supportive Child Care	12,000	12,000
Big Brothers/Big Sisters of Flagstaff	53,620	53,612
Big Brothers/Big Sisters of Northeastern Arizona	11,901	947
Boys and Girls Club of Flagstaff		11,996
Bread of Life Mission	3,896	4,142
Catholic Charities	63,374	63,636
ChangePoint Integrated Health		8,005
Circle of Page		357
Coconino County - Teen Wellness Clinics	8,547	9,000
Coconino County Home Care	7,449	7,844
Community Information and Referral	7,478	7,882
CUDDLE Outreach Ministry	4,825	5,035
DNA People's Legal Services	14,343	15,100
Encompass Health Services	5,186	5,033
FASDNA	5,000	
Flagstaff Family Food Center	105,914	121,009
Flagstaff Shelter Services	31,942	33,656
Friends of Camp Colton	15,775	15,574
The Guidance Center	22,826	22,669
Habitat for Humanity of Northern Arizona	19,123	20,095
Holbrook Emergency Food		696
Housing Solutions of Northern Arizona	38,159	38,072
Hozhoni Foundation	20,624	19,947
The Literacy Center	15,371	17,034
Native Americans for Community Action	22,684	21,044
NAU Civic Service - Flagstaff	24,978	26,651
NAU Civic Service - Northeast	3,600	2,951
New Hope Ranch	14,128	14,677
North Country HealthCare, Inc.	31,682	34,997
Northland Family Help Center	91,826	98,767
Page Regional Domestic Violence Services	10,672	10,740
Parenting Arizona - Flagstaff	17,079	17,946
Parenting Arizona - Winslow	5,000	5,000

UNITED WAY OF NORTHERN ARIZONA, INC.

AGENCY ALLOCATIONS

Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Pets, Too! Program - Victim Witness		112
Plaza Vieja Neighborhood Association	6,388	6,640
Round Valley Senior Center	25,356	25,926
Salvation Army Flagstaff Chapter	28,935	29,230
Salvation Army White Mountain	6,676	6,196
SEDI Sustainable Economic Development	5,000	5,054
Southside Community Foundation	10,763	11,332
Sun Sounds of Arizona	4,660	4,560
Sunnyside Neighborhood Association	50,708	50,454
Terra Birds	9,577	10,107
Victim Witness Services for Coconino County	27,011	22,999
Vista Hospice (fka Northland Hospice and Palliative Care)	29,518	31,941
White Mountain Meals on Wheels	3,105	3,031
White Mountain S.A.F.E. House	6,147	7,233
Winslow Council on Aging	3,089	3,360
YMCA - Flagstaff	12,167	12,765
Non-member allocations	<u>357,084</u>	<u>320,747</u>
Total allocations	<u>\$ 1,317,313</u>	<u>\$ 1,319,972</u>