

TWIN COUNTY UNITED WAY, INC.

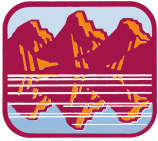
FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

TWIN COUNTY UNITED WAY, INC.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Twin County United Way, Inc.
Lewiston, Idaho

We have audited the accompanying financial statements of the Twin County United Way, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows, for the years 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.

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 the Twin County United Way, Inc., as of June 30, 2018 and 2017, 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 Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of nonprogram expenses on pages 16 and 17, are presented for 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.

Presnell Gage, PLLC

January 7, 2019

TWIN COUNTY UNITED WAY, INC.

STATEMENTS OF FINANCIAL POSITION
Years Ended June 30, 2018 and 2017

ASSETS	2018	2017
CURRENT ASSETS		
Cash and cash equivalents	\$ 324,595	\$ 418,861
Pledge receivables (less allowance for uncollectible)	465,616	319,140
Prepaid expenses and other receivables	5,664	5,748
Total current assets	795,875	743,749
LONG-TERM CERTIFICATES OF DEPOSIT	384,449	349,833
ENDOWMENT FUNDS	48,926	43,764
PROPERTY AND EQUIPMENT, net of accumulated depreciation of \$58,389 (\$54,502 in 2017)	38,637	42,524
TOTAL ASSETS	\$ 1,267,887	\$ 1,179,870
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Allocations and designations payable	\$ 103,117	\$ 82,531
Accounts payable	3,225	7,437
Accrued expenses	5,994	5,852
Deferred revenue	0	9,167
Total current liabilities	112,336	104,987
NET ASSETS		
Unrestricted		
Board designated - operating reserve	108,760	108,760
Board designated - capital asset reserve fund	10,000	10,000
Board designated - special needs fund	5,000	10,000
Board designated - community impact fund	14,023	3,217
Undesignated	48,123	62,295
Total unrestricted net assets	185,906	194,272
Temporarily restricted	925,791	836,847
Permanently restricted	43,854	43,764
Total net assets	1,155,551	1,074,883
TOTAL LIABILITIES AND NET ASSETS	\$ 1,267,887	\$ 1,179,870

See accompanying notes

TWIN COUNTY UNITED WAY, INC.

STATEMENT OF ACTIVITIES
Year Ended June 30, 2018

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
PUBLIC SUPPORT AND REVENUE				
Gross campaign results		\$ 850,743		\$ 850,743
Less amounts designated by donors for specific organizations		(103,117)		(103,117)
Less pledge loss	\$ (26,456)			(26,456)
Net campaign results	(26,456)	747,626	\$ 0	721,170
Special events, net of expenses	3,754	10,106		13,860
Sponsorship income	8,290			8,290
In-kind contributions	7,495			7,495
Grant income/Children's project		29,176		29,176
Interest/dividend and realized gain	7,166		90	7,256
Unrealized gain (loss) on investments		(4,904)		(4,904)
Miscellaneous revenues	336			336
Net assets released from restrictions	693,060	(693,060)		0
Total public support and revenue	<u>693,645</u>	<u>88,944</u>	<u>90</u>	<u>782,679</u>
EXPENSES				
Program Services				
Children's project	22,935			22,935
Special needs - Reliance Ministries	5,000			5,000
Funds allocated to agencies				
Aging & Long-term Care - ALTC	3,742			3,742
Area Agency on Aging	21,078			21,078
Asotin County Food Bank	35,555			35,555
Boy Scouts of America, Inland NW Council	10,800			10,800
Boys & Girls Clubs of the Lewis Clark Valley, Inc.	119,101			119,101
Community Action Partnership	47,800			47,800
Families Together NW Region	1,458			1,458
Family Promise	36,826			36,826
Girl Scouts, Eastern WA & Northern ID	5,303			5,303
Homes of Hope	5,570			5,570
Idaho Legal Aid Services, Inc.	15,851			15,851
Interlink Volunteers-Faith in Action	9,716			9,716
LC Partners Habitat for Humanity	1,728			1,728
Lewis Clark Valley Young Life	6,371			6,371
Lewiston City Library - Summer Reading	2,973			2,973
Quality Behavioral Health	6,885			6,885
Royal Family Kids Camp	2,448			2,448
Second Judicial District CASA Program	18,096			18,096
Snake River Community Clinic	34,788			34,788
Special Olympics Idaho	5,286			5,286
Special Olympics WA	2,600			2,600
T.L.C.	4,112			4,112
The Idaho Foodbank	21,319			21,319
Valley Meals on Wheels	18,823			18,823
WA-ID Volunteer Center, Inc. - RSVP	4,283			4,283
Willow Center	22,189			22,189
YWCA Of Lewiston-Clarkston	59,733			59,733
Allocations to other community agencies	19,695			19,695
Less allocations funded through donor designations	(82,531)			(82,531)
Total program services	<u>489,533</u>	<u>0</u>	<u>0</u>	<u>489,533</u>
Nonprogram Expenses				
Operating expenses	14,999			14,999
General and administrative expenses	130,707			130,707
Fundraising expenses	57,821			57,821
United Way of America dues	8,951			8,951
Total nonprogram expenses	<u>212,478</u>	<u>0</u>	<u>0</u>	<u>212,478</u>
Total expenses	<u>702,011</u>	<u>0</u>	<u>0</u>	<u>702,011</u>
CHANGE IN NET ASSETS	(8,366)	88,944	90	80,668
NET ASSETS, BEGINNING	<u>194,272</u>	<u>836,847</u>	<u>43,764</u>	<u>1,074,883</u>
NET ASSETS, ENDING	<u>\$ 185,906</u>	<u>\$ 925,791</u>	<u>\$ 43,854</u>	<u>\$ 1,155,551</u>

See accompanying notes

TWIN COUNTY UNITED WAY, INC.

STATEMENT OF ACTIVITIES
Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
PUBLIC SUPPORT AND REVENUE				
Gross campaign results	\$ 1,050	\$ 725,012		\$ 726,062
Less amounts designated by donors for specific organizations		(82,531)		(82,531)
Less pledge loss	(23,201)			(23,201)
Net campaign results	(22,151)	642,481	\$ 0	620,330
Special events, net of expenses	934	13,685		14,619
Sponsorship income	7,042			7,042
In-kind contributions	20,107			20,107
Grant income/Children's project		9,975		9,975
Interest/dividend and realized gain	6,447		92	6,539
Unrealized gain (loss) on investments	(5,075)		4,430	(645)
Miscellaneous revenues	2,005			2,005
Net assets released from restrictions	650,352	(650,352)		0
Total public support and revenue	<u>659,661</u>	<u>15,789</u>	<u>4,522</u>	<u>679,972</u>
EXPENSES				
Program Services				
Children's project	11,329			11,329
Funds allocated to agencies				
Aging & Long-term Care - ALTC	4,824			4,824
Area Agency on Aging	20,504			20,504
Asotin County Food Bank	36,903			36,903
Boy Scouts of America, Inland NW Council	11,098			11,098
Boys & Girls Clubs of the Lewis Clark Valley, Inc.	120,704			120,704
Community Action Partnership	48,034			48,034
Families Together NW Region	1,505			1,505
Family Promise	39,372			39,372
Girl Scouts, Eastern WA & Northern ID	10,011			10,011
Homes of Hope	5,650			5,650
Idaho Legal Aid Services, Inc.	15,221			15,221
Interlink Volunteers-Faith in Action	9,967			9,967
LC Partners Habitat for Humanity	1,600			1,600
Lewis Clark Valley Young Life	6,995			6,995
Lewiston City Library - Summer Reading	3,224			3,224
Quality Behavioral Health	6,770			6,770
Royal Family Kids Camp	2,252			2,252
Second Judicial District CASA Program	17,544			17,544
Snake River Community Clinic	22,007			22,007
Special Olympics Idaho	7,190			7,190
Special Olympics WA	2,500			2,500
T.L.C.	4,498			4,498
The Idaho Foodbank	27,014			27,014
Valley Meals on Wheels	22,934			22,934
WA-ID Volunteer Center, Inc. - RSVP	4,391			4,391
Willow Center	24,131			24,131
YWCA Of Lewiston-Clarkston	56,962			56,962
Allocations to other community agencies	19,720			19,720
Less allocations funded through donor designations	(110,672)			(110,672)
Total program services	<u>454,182</u>	<u>0</u>	<u>0</u>	<u>454,182</u>
Nonprogram Expenses				
Operating expenses	12,566			12,566
General and administrative expenses	131,944			131,944
Fundraising expenses	51,660			51,660
United Way of America dues	9,210			9,210
Total nonprogram expenses	<u>205,380</u>	<u>0</u>	<u>0</u>	<u>205,380</u>
Total expenses	<u>659,562</u>	<u>0</u>	<u>0</u>	<u>659,562</u>
CHANGE IN NET ASSETS	99	15,789	4,522	20,410
NET ASSETS, BEGINNING	194,173	821,058	39,242	1,054,473
NET ASSETS, ENDING	<u>\$ 194,272</u>	<u>\$ 836,847</u>	<u>\$ 43,764</u>	<u>\$ 1,074,883</u>

See accompanying notes

TWIN COUNTY UNITED WAY, INC.

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 80,668	\$ 20,410
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	3,887	3,865
Unrealized (gain) loss on investments	4,904	645
Changes in operating assets:		
Pledge receivables	(146,476)	9,211
Prepaid expenses	84	(644)
Changes in operating liabilities:		
Accounts payable	(4,212)	6,334
Accrued expenses	142	822
Deferred revenue	(9,167)	(4,146)
Allocations and designations payable	20,586	(28,141)
Net cash provided (used) by operating activities	(49,584)	8,356
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment		(798)
Purchases of long-term certificate of deposits	(112,000)	(45,000)
Purchases of investments	(2,682)	(92)
Proceeds from maturing investments	70,000	
Net cash used by investing activities	(44,682)	(45,890)
 Net change in cash and cash equivalents	(94,266)	(37,534)
 CASH AND CASH EQUIVALENTS, beginning of year	418,861	456,395
 CASH AND CASH EQUIVALENTS, end of year	\$ 324,595	\$ 418,861

See accompanying notes

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities. Twin County United Way, Inc., a nonprofit organization, was established to organize the counties of Asotin, Washington, and Nez Perce, Idaho, into one united and effective group for the purpose of raising funds by voluntary solicitation and contributions for nonprofit local, state, and national benevolent, charitable, health, and social welfare organizations and to distribute the funds raised periodically to participating organizations.

Basis of Accounting. The financial statements of the Twin County United Way, Inc., have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by accounting standards, the Organization does not use fund accounting.

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

Contributed Services. No amounts have been reflected in the financial statements for contributed services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs, campaign solicitations, and various committee assignments.

Investments. Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Furniture and Equipment. The Organization capitalizes all expenditures for property and equipment and all repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets.

Furniture and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Estimated useful lives range from three to ten years. Depreciation is charged as an expense against the Organization's operations.

Annual Campaign. Annual campaigns are conducted in the fall of each year to raise money for support for allocation to participating agencies in the subsequent fiscal years. All contributions are considered receivable within one year of the fiscal year-end. Campaign expenses for annual campaigns are deducted in the year incurred. All contributions are available for unrestricted use unless specifically restricted by the donor. Pledges are recorded on the statement of financial position as receivables.

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents. For the purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use including short-term investments held in brokerage cash accounts with an initial maturity of three months or less to be cash equivalents.

Pledge Receivables. Contributions are recognized when the donor makes a pledge to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization records the pledge at the amount, which approximates the fair value of the promises to give and expects to collect in less than one year. The Organization uses the allowance method for uncollectible promises to give through the posting of pledge loss.

Income Taxes. Twin County United Way, Inc., is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and classified by the Internal Revenue Service as other than a private foundation.

Estimates. Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Reclassification. Certain amounts in the 2017 financial statements have been reclassified to conform with the 2018 presentation with no effect on previously reported net position.

2. FINANCIAL INSTRUMENTS

Concentrations of Credit Risk Due to Temporary Cash Investments and Promises to Give Receivables. Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments and promises to give receivables. The Organization places its temporary cash investments with financial institutions and attempts to limit the amount of credit exposure to any one financial institution.

Concentrations of credit risk, with respect to promises receivable, are limited due to the large number of contributions comprising the Organization's contributor base and their dispersion across different industries and geographic areas. As of June 30, 2018, the Organization had cash in excess of FDIC insurance limits in the amount of \$84,278 (\$150,373 for 2017).

Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits. The Organization maintains cash balances at several financial institutions located in Lewiston, Idaho, and Clarkston, Washington. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

3. INVESTMENTS

Investments are stated at fair value and consist of certificates of deposit at June 30, 2018 and 2017, as follows:

	<u>Interest Rate</u>	<u>2018 Maturity Date</u>	<u>Value</u>
Certificates of Deposit:			
Citi Bank	2.00%	12/04/2018	\$ 50,000
Goldman Sachs Bank USA	2.00%	5/28/2019	30,000
Goldman Sachs Bank USA	2.05%	6/10/2020	70,000
American Express Centurion	1.65%	7/02/2018	20,000
American Express Centurion	2.00%	7/01/2019	40,000
Wells Fargo Bank	1.50%	7/20/2021	70,000
Capital One	2.30%	9/27/2022	87,000
American Express	3.30%	7/03/2023	<u>25,000</u>
			392,000
Market adjustment			(7,551)
Endowment - Mutual Funds			<u>48,926</u>
			<u>\$ 433,375</u>

	<u>Interest Rate</u>	<u>2017 Maturity Date</u>	<u>Value</u>
Certificates of Deposit:			
Goldman Sachs Bank USA	1.80%	8/22/2017	\$ 40,000
Citi Bank	2.00%	12/04/2018	50,000
Goldman Sachs Bank USA	2.00%	5/28/2019	30,000
Goldman Sachs Bank USA	2.05%	6/10/2020	70,000
American Express Centurion	1.15%	7/03/2017	30,000
American Express Centurion	1.65%	7/02/2018	20,000
American Express Centurion	2.00%	7/01/2019	40,000
Wells Fargo Bank	1.50%	7/20/2021	<u>70,000</u>
			350,000
Market adjustment			(167)
Endowment - Mutual Funds			<u>43,764</u>
			<u>\$ 393,597</u>

4. FAIR VALUE MEASUREMENTS

Accounting standards established a framework for measuring fair value. That framework provides 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 or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under accounting standards are described as follows:

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (CONTINUED)

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following sets forth by level, the fair value hierarchy. The Organization held investments at fair value that meet the Level 1 methodology. Fair values of assets measured on a recurring basis at June 30, 2018 and 2017, are as follows:

	<u>2018</u>	
	<u>Fair Value Measurements at Reporting Date Using</u>	
	<u>Quoted Prices in Active</u>	
	<u>Markets for Identical</u>	
	<u>Fair Value</u>	<u>Assets (Level 1)</u>
Mutual funds – equity, fixed income, and cash	<u>\$ 48,926</u>	<u>\$ 48,926</u>

	<u>2017</u>	
	<u>Fair Value Measurements at Reporting Date Using</u>	
	<u>Quoted Prices in Active</u>	
	<u>Markets for Identical</u>	
	<u>Fair Value</u>	<u>Assets (Level 1)</u>
Mutual funds – equity, fixed income, and cash	<u>\$ 43,764</u>	<u>\$ 43,764</u>

5. PROPERTY AND EQUIPMENT

Property and equipment, and the related accumulated depreciation, at June 30, 2018 and 2017, are as follows:

	<u>2018</u>		
	<u>Cost</u>	<u>Accumulated</u>	<u>Book Value</u>
		<u>Depreciation</u>	
Land	\$ 13,330		\$ 13,330
Buildings and improvements	62,241	\$ 38,948	23,293
Furniture and equipment	<u>21,455</u>	<u>19,441</u>	<u>2,014</u>
	<u>\$ 97,026</u>	<u>\$ 58,389</u>	<u>\$ 38,637</u>

Depreciation expense for the current year is \$3,887.

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

5. PROPERTY AND EQUIPMENT (CONTINUED)

	<u>Cost</u>	<u>2017 Accumulated Depreciation</u>	<u>Book Value</u>
Land	\$ 13,330		\$ 13,330
Buildings and improvements	62,241	\$ 35,965	26,276
Furniture and equipment	21,455	18,537	2,918
	<u>\$ 97,026</u>	<u>\$ 54,502</u>	<u>\$ 42,524</u>

Depreciation expense for the prior year was \$3,865.

6. PLEDGES DESIGNATED FOR FUTURE PERIODS

The Organization receives donor designated pledges, which the Organization pays out in future periods. To satisfy the donor designations, payments totaling \$103,117 (\$82,531 for 2017) are required to be paid during the subsequent fiscal year.

7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2018</u>	<u>2017</u>
Distribution of contributions to partner and designated agencies in the subsequent year	\$ 891,413	\$ 813,187
Children's Project/Education	34,378	23,660
	<u>\$ 925,791</u>	<u>\$ 836,847</u>

8. PERMANENTLY RESTRICTED NET ASSETS

Permanently restricted net assets consist of an endowment fund, which represents the principal amount of gifts and bequests accepted with donor stipulations that the principal be maintained intact in perpetuity. Only the income from investments thereof may be expended either for general purposes (unrestricted) or for purposes specified by the donor (temporarily restricted).

9. DESIGNATED NET ASSETS

The Organization's board can designate certain amounts of its \$185,906 in unrestricted net assets at June 30, 2018, for specified use (\$194,272 for 2017). The Finance Committee shall make a recommendation to the Board for approval of funding levels to each Board Designated Fund upon receipt of the final audit for each fiscal year. The Organization has directed Board Designated Funds to be maintained in three main categories; Board Designated Operating Fund, Board Designated Capital Asset Replacement Fund, and Board Designated Special Needs Fund.

TWIN COUNTY UNITED WAY, INC.

NOTES TO FINANCIAL STATEMENTS

10. PENSION PLAN

The Organization maintains a Simplified Employee Pension (SEP) Plan for its employees. Employees are eligible to participate in the Plan upon hiring and who are at least 21 years old. The Organization contributes 4 percent of each eligible employee's salary to the Plan. The current year pension contribution was \$4,578 (\$4,003 for 2017).

11. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 7, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

TWIN COUNTY UNITED WAY, INC.

SCHEDULE OF NONPROGRAM EXPENSES
Year Ended June 30, 2018

	Operating Expenses	General and Administrative Expenses	Fundraising Expenses
Staff salaries	\$ 11,282	\$ 68,442	\$ 33,846
In-kind campaign expenses		7,495	
Payroll taxes	823	4,936	2,468
Employee benefits	1,634	10,125	4,903
Professional fees		7,671	
Office supplies		1,063	2,665
Awards and loaned executive expenses			604
Telephone		2,836	
Postage		1,205	
Utilities		2,517	
Insurance		5,088	
Subscriptions and dues			1,574
Travel and meals		2,705	
Conference fees/staff training		449	
Equipment maintenance and repair		4,734	
Board expense		732	
Bank fees		2,740	
Advertising expense			2,750
Event expenses	1,260		9,011
Miscellaneous		4,082	
Total nonprogram expenses before depreciation	14,999	126,820	57,821
Depreciation expense		3,887	
Total nonprogram expenses	\$ 14,999	\$ 130,707	\$ 57,821

TWIN COUNTY UNITED WAY, INC.

SCHEDULE OF NONPROGRAM EXPENSES
Year Ended June 30, 2017

	Operating Expenses	General and Administrative Expenses	Fundraising Expenses
Staff salaries	\$ 9,984	\$ 59,905	\$ 29,953
In-kind campaign expenses		20,107	
Payroll taxes	740	4,439	2,220
Employee benefits	1,507	9,040	4,519
Professional fees		7,375	
Office supplies		970	1,879
Awards and loaned executive expenses			98
Telephone		2,924	
Postage		982	
Utilities		2,329	
Insurance		4,172	
Subscriptions and dues			947
Travel and meals		1,751	
Conference fees/staff training		57	
Equipment maintenance and repair		6,816	
Board expense		1,117	
Bank fees		1,792	
Advertising expense			2,890
Miscellaneous	335	4,303	9,154
Total nonprogram expenses before depreciation	12,566	128,079	51,660
Depreciation expense		3,865	
Total nonprogram expenses	\$ 12,566	\$ 131,944	\$ 51,660