

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**MAUI UNITED WAY**

**June 30, 2013 and 2012**

AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION

MAUI UNITED WAY

June 30, 2013 and 2012

INDEPENDENT AUDITOR'S REPORT. . . . . 1

FINANCIAL STATEMENTS

    Statements of Financial Position . . . . . 3

    Statements of Activities . . . . . 4

    Statements of Functional Expenses . . . . . 5

    Statements of Cash Flows . . . . . 6

    Notes to Financial Statements . . . . . 7

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL  
INFORMATION . . . . . 11

    Schedule of Allocations to Member Agencies . . . . . 12

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Board of Directors  
Maui United Way

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Maui United Way

I have audited the accompanying financial statements of the Maui United Way (a nonprofit organization), which is comprised of the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities and changes in net assets 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

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Board of Directors  
Maui United Way

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Maui United Way as of June 30, 2013 and 2012 and the changes in its net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

 Jonathan P. Jones, CPA LLC

Wailuku, Hawaii  
February 17, 2014

STATEMENTS OF FINANCIAL POSITION  
 MAUI UNITED WAY

|  | June 30,                  |                           |
|--|---------------------------|---------------------------|
|  | <u>2013</u>               | <u>2012</u>               |
| <b>ASSETS</b>                            |                           |                           |
| <b>CURRENT ASSETS</b>                    |                           |                           |
| Cash and cash equivalents                | \$ 66,284                 | \$ 50,966                 |
| Certificates of deposit                  | 180,557                   | 91,301                    |
| Investments                              | 1,656,153                 | 1,917,223                 |
| Pledges receivable:                      |                           |                           |
| Campaign                                 | 352,797                   | 230,108                   |
| Less allowance for uncollectible pledges | <u>(65,000)</u>           | <u>(65,000)</u>           |
|  | 287,797                   | 165,108                   |
| Other receivables                        | 3,447                     | --                        |
| Prepaid expenses                         | <u>3,003</u>              | <u>3,491</u>              |
| <b>TOTAL CURRENT ASSETS</b>              | <b><u>2,197,241</u></b>   | <b><u>2,228,089</u></b>   |
| <b>PROPERTY AND EQUIPMENT</b>            |                           |                           |
| Wailuku office condominium               | 258,484                   | 258,484                   |
| Office furniture and equipment           | 55,985                    | 55,985                    |
| Leasehold improvements                   | 29,514                    | 29,514                    |
| Less accumulated depreciation            | <u>(129,513)</u>          | <u>(112,479)</u>          |
| <b>TOTAL PROPERTY AND EQUIPMENT</b>      | <b><u>214,470</u></b>     | <b><u>231,504</u></b>     |
| <b>TOTAL ASSETS</b>                      | <b><u>\$2,411,711</u></b> | <b><u>\$2,459,593</u></b> |
| <b>LIABILITIES AND NET ASSETS</b>        |                           |                           |
| <b>CURRENT LIABILITIES</b>               |                           |                           |
| Accounts payable                         | \$ 54,908                 | \$ 17,882                 |
| Accrued payroll and related taxes        | <u>3,176</u>              | <u>4,383</u>              |
| <b>TOTAL CURRENT LIABILITIES</b>         | <b>58,084</b>             | <b>22,265</b>             |
| <b>NET ASSETS</b>                        |                           |                           |
| Unrestricted                             | 424,967                   | 396,383                   |
| Temporarily restricted                   | 969,937                   | 1,082,222                 |
| Permanently restricted                   | <u>958,723</u>            | <u>958,723</u>            |
| <b>TOTAL NET ASSETS</b>                  | <b><u>2,353,627</u></b>   | <b><u>2,437,328</u></b>   |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>  | <b><u>\$2,411,711</u></b> | <b><u>\$2,459,593</u></b> |

See notes to financial statements.

STATEMENTS OF ACTIVITIES  
 MAUI UNITED WAY

|  | Year ended June 30, 2013 |                   |                   |                    | 2012               |
|--|--------------------------|-------------------|-------------------|--------------------|--------------------|
|  | Unrestricted             | Temporarily       | Permanently       | Totals             | Totals             |
|  |                          | Restricted        | Restricted        |                    |                    |
| <b>REVENUES, GAINS AND OTHER SUPPORT</b>       |                          |                   |                   |                    |                    |
| Campaign contributions                         | \$ --                    | \$1,008,948       | \$ --             | \$1,008,948        | \$1,127,671        |
| Less provision for uncollectible pledges       | --                       | (39,011)          | --                | (39,011)           | (45,449)           |
| Net campaign contributions                     | --                       | 969,937           | --                | 969,937            | 1,082,222          |
| Gain or (loss) on investments                  | 82,458                   | --                | --                | 82,458             | (66,118)           |
| Investment income                              | 61,852                   | --                | --                | 61,852             | 26,952             |
| Other income                                   | 290                      | --                | --                | 290                | 932                |
| Total public support and revenues              | 144,600                  | 969,937           | --                | 1,114,537          | 1,043,988          |
| Net assets released from restrictions-         |                          |                   |                   |                    |                    |
| Prior year campaign revenue                    | 1,082,222                | (1,082,222)       | --                | --                 | --                 |
| <b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b> | <b>1,226,822</b>         | <b>(112,285)</b>  | <b>--</b>         | <b>1,114,537</b>   | <b>1,043,988</b>   |
| <b>EXPENSES</b>                                |                          |                   |                   |                    |                    |
| Program services                               | 914,193                  | --                | --                | 914,193            | 770,978            |
| Management and general                         | 196,370                  | --                | --                | 196,370            | 182,114            |
| Fundraising                                    | 87,675                   | --                | --                | 87,675             | 70,789             |
| <b>TOTAL EXPENSES</b>                          | <b>1,198,238</b>         | <b>--</b>         | <b>--</b>         | <b>1,198,238</b>   | <b>1,023,881</b>   |
| <b>CHANGE IN NET ASSETS</b>                    | <b>28,584</b>            | <b>(112,285)</b>  | <b>--</b>         | <b>(83,701)</b>    | <b>20,107</b>      |
| <b>NET ASSETS - BEGINNING OF YEAR</b>          | <b>396,383</b>           | <b>1,082,222</b>  | <b>958,723</b>    | <b>2,437,328</b>   | <b>2,417,221</b>   |
| <b>NET ASSETS - END OF YEAR</b>                | <b>\$ 424,967</b>        | <b>\$ 969,937</b> | <b>\$ 958,723</b> | <b>\$2,353,627</b> | <b>\$2,437,328</b> |

See notes to financial statements.

STATEMENTS OF FUNCTIONAL EXPENSES  
 MAUI UNITED WAY

|                            | Year ended June 30, 2013   |                              |                       |                    | 2012<br>Totals     |
|----------------------------|----------------------------|------------------------------|-----------------------|--------------------|--------------------|
|                            | Campaign<br>and<br>Program | Management<br>and<br>General | Fundraising<br>Events | Total<br>Expenses  |                    |
| Salaries and wages         | \$ 78,021                  | \$ 72,578                    | \$ 30,845             | \$ 181,444         | \$ 162,676         |
| Employee benefits          | 23,621                     | 23,196                       | 9,339                 | 56,156             | 40,950             |
| Payroll taxes              | 7,455                      | 6,935                        | 2,947                 | 17,337             | 13,952             |
|                            | 109,097                    | 102,709                      | 43,131                | 254,937            | 217,578            |
| Allocations to agencies    | 689,126                    | --                           | --                    | 689,126            | 555,717            |
| Labor community services   | 68,347                     | --                           | --                    | 68,347             | 75,402             |
| Professional fees          | 2,820                      | 23,966                       | 1,410                 | 28,196             | 38,483             |
| Dues                       | 17,134                     | 1,224                        | 6,119                 | 24,477             | 20,740             |
| Campaign events            | --                         | --                           | 21,010                | 21,010             | 11,046             |
| Investment management fees | --                         | 20,075                       | --                    | 20,075             | 14,733             |
| Depreciation               | 5,110                      | 8,517                        | 3,407                 | 17,034             | 18,054             |
| Equipment                  | 4,961                      | 8,269                        | 3,308                 | 16,538             | 13,817             |
| Occupancy                  | 3,945                      | 6,576                        | 2,630                 | 13,151             | 11,806             |
| Printing                   | 936                        | 7,488                        | 936                   | 9,360              | 10,151             |
| Telephone                  | 2,609                      | 3,262                        | 652                   | 6,523              | 6,180              |
| Advertising                | 5,460                      | --                           | --                    | 5,460              | 5,813              |
| Travel and entertainment   | 472                        | 3,835                        | 472                   | 4,779              | 3,041              |
| Electricity                | 1,854                      | 1,854                        | 927                   | 4,635              | 5,205              |
| Postage and supplies       | 851                        | 2,593                        | 783                   | 4,227              | 4,053              |
| Conference and meetings    | 1,006                      | 838                          | 1,509                 | 3,353              | 6,532              |
| Insurance                  | 314                        | 2,665                        | 157                   | 3,136              | 2,371              |
| Bank and merchant fees     | --                         | 2,245                        | --                    | 2,245              | 2,166              |
| General excise tax         | --                         | --                           | 1,124                 | 1,124              | --                 |
| Real property tax          | 150                        | 250                          | 100                   | 500                | 300                |
| Miscellaneous              | 1                          | 4                            | --                    | 5                  | 693                |
| <b>Total</b>               | <b>\$ 914,193</b>          | <b>\$ 196,370</b>            | <b>\$ 87,675</b>      | <b>\$1,198,238</b> | <b>\$1,023,881</b> |

See notes to financial statements.

STATEMENTS OF CASH FLOWS  
 MAUI UNITED WAY

|   | <u>Year ended June 30,</u> |                  |
|---|----------------------------|------------------|
|   | <u>2013</u>                | <u>2012</u>      |
| <b>OPERATING ACTIVITIES</b>   |                            |                  |
| Change in net assets  | \$ (83,701)                | \$ 20,107        |
| Adjustments to reconcile increase in<br>net assets to net cash provided by operating<br>activities: |                            |                  |
| Depreciation  | 17,034                     | 18,054           |
| Unrealized gains and losses on investments  | (34,266)                   | 66,118           |
| Provision for uncollectible pledges   | 39,011                     | 45,449           |
| Change in operating assets and liabilities:   |                            |                  |
| (Increase) Decrease in:   |                            |                  |
| Pledges receivable  | (161,700)                  | (47,939)         |
| Other receivables   | (3,447)                    | --               |
| Prepaid expenses  | 488                        | 1,574            |
| Increase (Decrease) in:   |                            |                  |
| Accounts payable  | 37,026                     | (114,734)        |
| Donor choice payable  | --                         | (113,601)        |
| Wages and payroll taxes payable   | (1,207)                    | (434)            |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>  | <u>(190,762)</u>           | <u>(125,406)</u> |
| <b>INVESTING ACTIVITIES</b>   |                            |                  |
| Acquisition of office equipment   | --                         | --               |
| Acquisition of certificates of deposits   | (89,256)                   | (181)            |
| Net redemption of investments   | 295,336                    | 32,246           |
| <b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>  | <u>206,080</u>             | <u>32,065</u>    |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>   | 15,318                     | (93,341)         |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>   | <u>50,966</u>              | <u>144,307</u>   |
| <b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>   | <u>\$ 66,284</u>           | <u>\$ 50,966</u> |
| <b>SUPPLEMENTAL DISCLOSURE:</b>   |                            |                  |
| Income taxes paid   | <u>\$ --</u>               | <u>\$ --</u>     |
| Interest paid   | <u>\$ --</u>               | <u>\$ --</u>     |

See notes to financial statements.



NOTES TO FINANCIAL STATEMENTS  
MAUI UNITED WAY

June 30, 2013

NOTE A--NATURE OF ORGANIZATION

Maui United Way (the Organization) is a nonprofit organization established in 1944. The Organization is guided by a locally based board of directors implementing policies unique to its community's needs. The Organization is a member of the United Way Statewide Association of Hawaii, a cooperative effort among the various United Way Organizations in Hawaii to improve lives by mobilizing the caring power of the communities. The Organization is also a member of The United Way of America, a trade organization that supports local United Ways nationwide.

The Organization receives its financial support principally through an annual fund-raising campaign. Contributions are primarily received from companies, foundations and individuals through payroll deduction plans. The funds raised, after deducting support services costs, are distributed on a monthly basis to the Organization's member agencies based on the recommendation of the Organization's allocation committee and approved by the Organization's board of directors.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Accounting: The financial statements have been prepared on the accrual basis of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants.

Basis of Presentation: The Organization reports its financial position and activities to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Cash and Cash Equivalents: Cash equivalents, if any, reflected in the financial statements include certificates of deposit and other investments with original maturities of three months or less.

Property and Equipment: Property and equipment are stated at cost or if donated, at the fair market value at the date of acquisition. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. There is no donated property and equipment recorded on the Organization's financial statements at June 30, 2013.

Depreciation is provided for under the straight-line method over the various estimated useful lives of five to 30 years.

Contributions: Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received. There are no unconditional promises to give beyond the subsequent year.

NOTES TO FINANCIAL STATEMENTS  
MAUI UNITED WAY

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises to give.

Contributed Services: Many individuals volunteer their time and perform a variety of tasks that assist the Organization with program activities, campaign solicitation and fundraising. However, these services do not meet the criteria for recognition in the financial statements as contributed services and as a result no amounts have been recorded.

Advertising Costs: The Organization expenses nondirect-response advertising costs as they are incurred and no direct-response advertising costs were incurred.

Income Taxes: The Organization has been granted a tax-exempt status as a nonprivate foundation under Internal Revenue Code Section 501(c)(3), and by the Hawaii Revised Statutes Sections 237-23(b).

Estimates: In 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 amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE C--NET ASSETS

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization's temporarily restricted net assets consist of the current year net campaign contributions to be utilized in fiscal year ended June 30, 2014.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

NOTES TO FINANCIAL STATEMENTS--Continued  
 MAUI UNITED WAY

NOTE D--INVESTMENTS

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value, based on quoted prices in active markets with gains or losses included in the statements of activities. Interest and dividend income and net realized and unrealized gains or losses are reported in the period earned as increases or decreases to unrestricted net assets.

ASC FASB 820-10 Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the measurement in its entirety.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. A quoted price in an active market provides the most reliable evidence of fair value.

Level 2 inputs are inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly and include, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 inputs are unobservable inputs for the asset or liability, that is, inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability (including assumptions about risk) developed based on the best information available in the circumstances.

For the years ended June 30, 2013 and 2012, the Organization engaged solely in level 1 inputs.

The Organization held the following investments at June 30, 2013:

|                                  | Cost               | Market<br>Value    | Unrealized<br>Gain |
|----------------------------------|--------------------|--------------------|--------------------|
| Money market funds               | \$ 28,512          | \$ 28,512          | \$ --              |
| Mutual funds - Fixed income      | 300,538            | 293,145            | (7,393)            |
| Equity securities                | 186,133            | 214,578            | 28,445             |
| Mutual funds - equity securities | 1,070,897          | 1,120,454          | 49,557             |
| Unsettled purchases/sales        | (536)              | (536)              | --                 |
|                                  | <u>\$1,585,544</u> | <u>\$1,656,153</u> | <u>\$ 70,609</u>   |

NOTES TO FINANCIAL STATEMENTS--Continued  
MAUI UNITED WAY

NOTE E--COMMITMENT TO MEMBER AGENCIES

Current allocations to member agencies are paid out subsequent to the end of the previous year's campaign. Allocations for the years ended June 30, 2013 and 2012 amounted to \$449,918 and \$442,885, respectively. For the year ended June 30, 2013, the Organization is committed to fund member agencies \$585,993.

NOTE F--RETIREMENT PLAN

The Organization adopted a Simple Retirement Plan. The plan provides for a contribution of 6% of qualifying employee's compensation. The Organization's contribution during the years ended June 30, 2013 and 2012, amounted to \$10,771 and \$8,069, respectively for each year.

NOTE G--EVALUATION OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 17, 2014, the date the financial statements were available to be issued.

NOTE H--PRIOR PERIOD ADJUSTMENT

For the year ended June 30, 2012, the Organization changed their policy to record donor choice contributions in the year pledged and related support payments in the year paid as a program expense. As a result, revenues for the year ended June 30, 2012 increased \$202,060.

*Roen K. Hirose, CPA, LLC*

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

We have audited the financial statements of Maui United Way as of and for the year ended June 30, 2013 and 2012, and our report thereon dated February 17, 2014, which expressed an unmodified opinion on those financial statements appears on page 1. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information that provides a breakdown of the allocation to member agencies for the year ended June 30, 2013 and 2012 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 subject 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 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.

 *Roen K. Hirose, CPA, LLC*

Wailuku, Hawaii  
February 17, 2014

SUPPLEMENTAL INFORMATION

MAUI UNITED WAY  
SCHEDULE OF ALLOCATION TO MEMBER AGENCIES

|  | Year ended June 30, |                   |
|--|---------------------|-------------------|
|  | 2013                | 2012              |
| Aloha House                                | \$ 20,482           | \$ 19,841         |
| Alzheimer's Association                    | 25,802              | 19,141            |
| American Heart Association                 | 17,785              | 11,728            |
| American Red Cross                         | 21,959              | 19,237            |
| Best Buddies                               | 12,700              | 10,000            |
| Big Brothers, Big Sisters of Maui, Inc.    | 26,595              | 22,984            |
| Boy Scouts of America, Maui County Council | 12,439              | 9,868             |
| Catholic Charities                         | 17,964              | 16,149            |
| Child and Family Services                  | 15,385              | 14,306            |
| Credit Counseling                          | 37,214              | 14,160            |
| Community Clinic of Maui                   | 9,292               | 9,512             |
| Feed My Sheep                              | 18,245              | 14,558            |
| Girl Scout Council of Hawaii               | 10,096              | 9,734             |
| Habitat For Humanity                       | 14,389              | 14,461            |
| Hawaii Meth Project                        | 20,300              | 4,819             |
| Horizons Academy                           | 6,820               | 5,441             |
| Hospice Maui                               | 14,437              | 16,804            |
| Hui Malama, The Learning Center            | --                  | --                |
| IMUA Rehab                                 | 57,552              | 42,520            |
| Ka Hale A Ke Ola Resource Center           | 18,651              | 2,452             |
| Malama Family Recovery Center              | 15,676              | 14,206            |
| Maui Adult Day Care Center                 | 21,388              | 19,394            |
| Maui Aids Foundation                       | 21,067              | 19,131            |
| Maui Family Support Services               | 33,049              | 24,276            |
| Maui Family YMCA                           | 16,213              | 12,633            |
| Maui Farm, Inc.                            | 28,521              | 34,874            |
| Maui Youth and Family Services             | 24,862              | 9,513             |
| Mediation Services of Maui                 | 25,676              | 25,460            |
| Mental Health America                      | 450                 | --                |
| Mental Health Association in Maui County   | 14,426              | 14,773            |
| Mental Health Kokua                        | 18,474              | 17,284            |
| Ohana Makamae                              | 3,205               | 3,544             |
| Planned Parenthood                         | 10,000              | 9,550             |
| The Salvation Army                         | 11,608              | 15,520            |
| Women Helping Women                        | 42,232              | 33,397            |
| Partner of the year award                  | 1,000               | --                |
| Nonaffiliated agencies                     | 23,172              | 24,447            |
|  | <u>\$ 689,126</u>   | <u>\$ 555,717</u> |