

Independent Accountant's Review Report

To the Board of Directors
Winter Wildlands Alliance, Inc.
Boise, Idaho

I have reviewed the accompanying financial statements of Winter Wildlands Alliance, Inc., which comprise the statements of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

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.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Winter Wildlands Alliance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Rachael Ashley

Rachael Ashley, CPA
San Diego, California
January 14, 2024

Winter Wildlands Alliance, Inc.
Statement of Financial Position
As of June 30, 2023

	<u>Total</u>
ASSETS	
Current Assets	
Cash in Bank	\$ 27,489
Investments (Cash Equivalents)	106,033
Prepaid and other assets	4,722
Total Current Assets	<u>138,244</u>
Furniture and equipment, net	3,234
Deposit	660
Total Assets	<u><u>\$ 142,137</u></u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts Payable	\$ 2,727
Accrued Payroll and related costs	2,282
Total Current Liabilities	<u>5,008</u>
Total Net Assets	137,129
Total Liabilities and Net Assets	<u><u>\$ 142,137</u></u>

Winter Wildlands Alliance, Inc.
Statement of Activities
For The Year Ended June 30, 2023

	Total
Revenue and Other Support	
Grants	\$ 406,650
Contributions	150,051
Special Events	114,803
Dues, Member WWAs	33,225
Net Investment Income	336
Total Revenue	<u>705,066</u>
Expenses	
Program Services	
Public Policy	161,627
Constituency	205,702
Stewardship	60,106
Education	166,616
Total Program Services	<u>594,051</u>
Supporting Services	
General and Administrative	77,683
Fundraising	64,220
Total Supporting Services	<u>141,903</u>
Total Expenses	<u>735,953</u>
Change in Net Assets	<u>\$ (30,888)</u>
Net Assets	
Beginning of Year	168,016
End of Year	<u><u>\$ 137,129</u></u>

Winter Wildlands Alliance, Inc.
Statement of Functional Expenses
For The Year Ended June 30, 2023

	<u>Program Services</u>					<u>Supporting Services</u>			
	<u>Public Policy</u>	<u>Constituency</u>	<u>Stewardship</u>	<u>Education</u>	<u>Total Program Services</u>	<u>General and Admin</u>	<u>Fundraising</u>	<u>Total Supporting Services</u>	<u>2023 Total</u>
Salaries & Wages	\$ 85,673	\$ 119,658	\$ 17,589	\$ 84,481	\$ 307,401	\$ 55,740	\$ 39,879	\$ 95,619	\$ 403,020
Employee Benefits	11,857	11,564	12,554	18,426	54,402	(4,140)	6,975	2,835	57,237
Payroll Taxes	4,820	4,568	5,103	7,624	22,115	3,402	2,835	6,238	28,353
Employee Training	37	130	39	49	255	26	21	47	302
Special Events	12,493	25,837	4,109	21,139	63,577	3,089	2,088	5,177	68,754
Communications	6,629	17,936	5,895	14,675	45,134	4,287	3,246	7,532	52,666
Professional Fees	13,202	7,353	6,202	6,016	32,772	3,817	3,226	7,043	39,815
Conferences & Meetings	9,124	8,623	3,930	5,995	27,673	5,488	2,450	7,939	35,612
Operating Expenses	3,067	5,074	995	4,151	13,287	1,981	1,617	3,598	16,885
Rent	6,021	2,634	2,005	2,155	12,815	1,337	1,114	2,450	15,265
Dues & Subscriptions	6,486	145	411	119	7,161	291	62	352	7,513
Insurance	1,019	1,418	1,079	1,160	4,677	489	600	1,089	5,765
Office Supplies	169	757	190	620	1,736	178	106	284	2,020
Depreciation	-	-	-	-	-	1,695	-	1,695	1,695
Program Supplies	1,033	5	4	4	1,047	3	2	5	1,052
Total Expenses	\$ 161,627	\$ 205,702	\$ 60,106	\$ 166,616	\$ 594,051	\$ 77,683	\$ 64,220	\$ 141,903	\$ 735,953

Winter Wildlands Alliance, Inc.
Statement of Cash Flows
July 2022 - June 2023

	<u>Total</u>
Cash Flow from OPERATING ACTIVITIES	
Change in Net Assets	\$ (30,888)
Adjustments to reconcile Change in net assets to cash provided (used) by operating activities:	
Net gain/loss on investments	336
Changes in operating assets and liabilities	
Prepaid and other expenses	5,698
Accounts payable	(430)
Accrued payroll liabilities	(1,219)
Net Cash Provided (Used) by Operating Activities	<u>(26,503)</u>
Cash Flow from INVESTING ACTIVITIES	
Depreciation	1,695
Net Cash Provided (Used) by Investing Activities	<u>1,695</u>
Net Change in Cash and Cash Equivalents	(24,808)
Cash and Cash Equivalents - Beginning of Year	<u>158,666</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 133,858</u></u>