

UNITED WAY OF PASCO COUNTY, INC.  
 FINANCIAL STATEMENT RATIOS  
 June 30, 2010

**BBB Wise Giving Alliance Standards for Charity Accountability**

1 Spend at least 65% of total expenses on program activities  
*(also see #4 below for different benchmark)*

2 Spend no more than 35% of related contributions on fundraising

3 Unrestricted net assets available for use should not be more than  
 3 times the past year's annual expenses

**American Institute of Philanthropy Rating**

4 Total expenses spent on charitable programs should be greater than 60%  
*(same ratio as #1 above, different benchmark)*

**General Guidelines**

5 Administration costs no more than 15% of total revenues

6 Cash reserves of at least 3 months expenses

7 Total Fundraising and administration expenses less than 25%

8 Current ratio should be at least 1:1 or greater

	UWP calculated value 2010		Benchmark	UWP meets benchmark	UWP calculated value 2009
Program Expenses	1,164,674	78%	> 65%	YES	76%
Total Expenses	1,494,800				
Total Fund Raising Expenses	134,882	8%	< 35%	YES	9%
Total Related Contributions	1,625,208				
Unrestricted Net Assets	1,636,483	1.09	< 3	YES	1.03
Total Expenses	1,494,800				
Program Expenses	1,164,674	78%	> 60%	YES	76%
Total Expenses	1,494,800				
Administration Expenses	195,244	11%	<15%	YES	13%
Total Revenues, not including unrealized gain (loss) on investments	1,749,168				
Cash & Securities at end of year	2,052,806	16	3-6 months	YES	14
Total Expenses/12	124,567	months			months
Cash & equivalents at end of year	780,662	6	3-6 months	YES	2
Total Expenses/12	124,567	months			months
Total Fundraising & administration	330,126	19%	<25%	Yes	21%
Total Revenues, not including unrealized gain (loss) on investments	1,749,168				
Current assets	2,541,058	3.24 : 1	at least 1:1	YES	2.86 : 1
Current liabilities	785,167				