

United Way of Pasco County, Inc.

Financial Statements  
For the Year Ended  
June 30, 2023



**BodinePerry**  
Certified Public Accountants & Advisors

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## Independent Auditors' Report

To the Board of Directors  
United Way of Pasco County, Inc.  
Land O' Lakes, FL

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of United Way of Pasco County, Inc., (a nonprofit Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of United Way of Pasco County, Inc. as of June 30, 2023, 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.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Way of Pasco County, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management 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 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Pasco County, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and access the risks of material misstatements to the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of United Way of Pasco County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Pasco County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of allocations on page 24 is prepared for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 subjected 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 additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of United Way of Pasco County, Inc.'s, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of United Way of Pasco County, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering United Way of Pasco County, Inc.'s internal control over financial reporting and compliance.



Bodine Perry PLLC  
Zephyrhills, FL  
November 6, 2023

**United Way of Pasco County, Inc.  
Statement of Financial Position  
For the Year Ended June 30, 2023**

**Assets**

	<b>2023</b>
<b>Current Assets</b>	
Cash and cash equivalents	\$ 156,937
Investments	1,116,338
Pledges receivable, net of allowance for uncollectible pledges of \$213,127	528,381
Grants receivable	79,250
Prepaid expenses	29,817
<b>Total Current Assets</b>	1,910,723
Investments	376,018
Property and equipment, net	206,388
<b>Total Assets</b>	\$ 2,493,129

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	\$ 26,917
Line of credit payable	150,000
Allocations payable to partner agencies	57,876
<b>Total Liabilities</b>	234,793
<b>Net Assets</b>	
Without donor restrictions:	
Undesignated	786,599
Invested in property and equipment	206,388
Board designated for operating reserve	855,611
Board designated for endowment	376,018
<b>Total Net Assets Without Donor Restrictions</b>	2,224,616
With donor restrictions:	
Purpose restrictions	33,720
<b>Total Net Assets</b>	2,258,336
<b>Total Liabilities and Net Assets</b>	\$ 2,493,129

See Independent Auditors' Report and Notes to Financial Statements

United Way of Pasco County, Inc.  
Statement of Activities and Changes in Net Assets  
For the Year Ended June 30, 2023

	<b>2023</b>
<b>Changes in Net Assets Without Donor Restrictions</b>	
<b>Revenue and Support</b>	
<b>Contributions of cash and other financial assets</b>	
Total amount raised	\$ 1,105,221
Less: estimated collection loss	(130,737)
<b>Total Contributions</b>	<b>974,484</b>
<b>Other Revenues and Support</b>	
Federal and state grant revenues	\$ 1,484,024
Other grants and contracts	339,918
Other cash contributions	14,057
Miscellaneous income	5,940
<b>Total Other Revenue and Support</b>	<b>1,843,939</b>
<b>Net assets released from restrictions</b>	<b>4,238</b>
<b>Total Revenue and Support Without Donor Restrictions</b>	<b>2,822,661</b>
<b>Expenses</b>	
<b><i>Community Impact Programs</i></b>	
Community impact	1,860,005
Fighting human trafficking	589,188
Prosperity campaign	96,723
Information and referral	116,256
<b>Total Program Services</b>	<b>2,662,172</b>
<b>Support Services</b>	
General and administrative	121,244
Resource development	123,092
<b>Total Support Services</b>	<b>244,336</b>
<b>Total Expenses</b>	<b>2,906,508</b>
<b>Increase (Decrease) in Net Assets Before Other Changes</b>	<b>(83,847)</b>
<b>Other Changes</b>	
Investment return, net of expenses	98,386
<b>Changes in Net Assets Without Donor Restrictions</b>	<b>14,539</b>

See Independent Auditors' Report and Notes to Financial Statements

**United Way of Pasco County, Inc.**  
**Statement of Activities and Changes in Net Assets (continued)**  
**For the Year Ended June 30, 2023**

	<u>2023</u>
<b>Changes in Net Assets With Donor Restrictions</b>	
Net assets released from restrictions	<u>(4,238)</u>
<b>Changes in Net Assets With Donor Restrictions</b>	<u>(4,238)</u>
<b>Increase (decrease) in Net Assets</b>	10,301
<b>Net Assets, beginning of year</b>	<u>2,248,035</u>
<b>Net Assets, end of year</b>	<u><u>\$ 2,258,336</u></u>

**United Way of Pasco County, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2023**

	Program Services				Support Services				Total
	Community Impact	Fighting Human Trafficking	Prosperity Campaign	Information and Referral	Total Program Services	General and Admin-istrative	Resource Develop- ment	Total Support Services	
Salaries and wages	\$ 133,734	\$ 117,018	\$ 37,613	\$ 12,538	\$ 300,903	\$ 50,150	\$ 66,867	\$ 117,017	\$ 417,920
Payroll taxes	10,231	8,952	2,877	959	23,019	3,837	5,359	9,196	32,215
Employee benefits	22,145	19,377	6,228	2,076	49,826	8,305	11,073	19,378	69,204
Total salaries and related expenses	166,110	145,347	46,718	15,573	373,748	62,292	83,299	145,591	519,339
Base allocations	599,144	-	-	-	599,144	-	-	-	599,144
Emergency assistance	46,698	-	-	-	46,698	-	-	-	46,698
Energy neighbor fund allocations	88,156	-	-	-	88,156	-	-	-	88,156
Rental and utilities assistance	866,760	-	-	-	866,760	-	-	-	866,760
Direct assistance to victims of human trafficking	-	421,233	-	-	421,233	-	-	-	421,233
Outside agency funding	4,283	-	-	-	4,283	-	-	-	4,283
Contract services	16,663	-	27,231	99,270	143,164	-	-	-	143,164
Printing and postage	675	-	6,627	-	7,302	-	14,045	14,045	21,347
Travel and meetings	15,650	3,744	7,255	-	26,649	-	-	-	26,649
Professional fees	5,971	-	-	-	5,971	29,526	9,925	39,451	45,422
Office supplies	9,541	65	270	-	9,876	7,582	-	7,582	17,458
Telephone and utilities	4,315	3,777	1,214	405	9,711	1,619	2,158	3,777	13,488
Minor equipment costs	550	2,448	775	270	4,043	2,762	2,179	4,941	8,984
Insurance	6,401	5,601	1,800	600	14,402	2,400	3,201	5,601	20,003
Occupancy expense	1,469	1,286	413	138	3,306	551	735	1,286	4,592
Payments to affiliates	17,099	-	-	-	17,099	760	1,140	1,900	18,999
Meetings and seminars	2,464	1,399	1,351	-	5,214	120	95	215	5,429
Dues and subscriptions	3,857	614	-	-	4,471	981	750	1,731	6,202
Volunteer recognition	-	-	1,888	-	1,888	-	-	-	1,888
Bank and merchant fees	-	-	-	-	-	-	3,072	3,072	3,072
<b>Total expenses before depreciation</b>	<b>1,855,806</b>	<b>585,514</b>	<b>95,542</b>	<b>116,256</b>	<b>2,653,118</b>	<b>108,593</b>	<b>120,599</b>	<b>229,192</b>	<b>2,882,310</b>
Interest	-	-	-	-	-	11,077	-	11,077	11,077
Depreciation	4,199	3,674	1,181	-	9,054	1,574	2,493	4,067	13,121
<b>Total expenses</b>	<b>\$ 1,860,005</b>	<b>\$ 589,188</b>	<b>\$ 96,723</b>	<b>\$ 116,256</b>	<b>\$ 2,662,172</b>	<b>\$ 121,244</b>	<b>\$ 123,092</b>	<b>\$ 244,336</b>	<b>\$ 2,906,508</b>

See Independent Auditors' Report and Notes to Financial Statements



**United Way of Pasco County, Inc.  
Statement of Cash Flows  
For the Year Ended June 30, 2023**

	<u>2023</u>
<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 10,301
<i>Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:</i>	
Depreciation	13,121
Unrealized (gain) loss on investments	(49,860)
(Increase) decrease in pledges receivable	23,181
(Increase) decrease in grants receivable	23,763
(Increase) decrease in prepaid expenses	(29,377)
Increase (decrease) in accounts payable and accrued liabilities	(23,965)
Increase (decrease) in allocations payable to partner agencies	<u>(422,124)</u>
Total Adjustments	<u>(465,261)</u>
Net Cash Provided (Used) by Operating Activities	<u>(454,960)</u>
<b>Cash Flows from Investing Activities</b>	
Cash payments for the purchase of property and equipment	(16,408)
Proceeds from sale of investments	426,185
Purchase of investments and reinvestment of interest	<u>(48,625)</u>
Net Cash Provided (Used) by Investing Activities	<u>361,152</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
New borrowings on line of credit	150,000
Debt reduction	<u>(200,000)</u>
Net Cash Provided by (Used In) Noncapital Financing Activities	<u>(50,000)</u>
Net increase (decrease) in cash and cash equivalents	(143,808)
<b>Cash and cash equivalents, beginning of year</b>	<u>300,745</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 156,937</u></u>
<b>Supplemental Disclosures of Non-Cash Investing Activities</b>	
Cash paid for interest expense	<u><u>\$ -</u></u>

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## Note A - Organization and Purpose

United Way of Pasco County, Inc. (the Organization) is a not-for-profit organization governed by a volunteer board of directors. The Organization's mission is to improve people's lives in Pasco County by identifying the most important health and human service needs, advocating and developing resources and partnerships to address those needs, and producing measurable results. The Organization is dedicated to helping people invest resources to make the greatest difference in meeting identified human needs in their community. The Organization raises funds from individuals and corporations in the Pasco County, Florida area that are distributed to health and human service agencies (i.e. partner agencies).

The Organization achieves its mission through Community Impact as follows:

**Community Impact** involves bringing diverse people and resources together to address the most urgent issues facing our community. Through unique partnerships and approaches, the Organization mobilizes resources beyond the dollars that are pledged through fund-raising efforts.

- **Community Impact:** The allocation of funds to partner and other agencies enables the Organization to create sustained changes in lives and create meaningful and tangible solutions for the needs of our community.
- **Fighting Human Trafficking:** This program offers safe housing for survivors and their families along with linking survivors to other wrap around services. The program is structured to offer short-term (3-6 months) and long-term (6-24 months) housing.
- **Prosperity Campaign:** A free tax preparation assistance service available to low income families in Pasco County providing education on the benefits of the Earned Income Tax Credit and other tax credits available to them. The initiative aims to increase the economic success of low-income working families by linking them to effective asset-building strategies.
- **Information and Referral:** Provides information, referral, and advocacy services to callers through the 24/7 2-1-1 helpline.

## Note B - Summary of Significant Accounting Policies

### Basis of Presentation

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accrual basis accounting allows for revenue to be recognized when earned and expenses to be recognized when goods or services are received, without regard to the receipt or payment of cash. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

### Net Assets without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing Board may designate assets without donor restrictions for specific operational purposes from time to time.

Designations of net assets without donor restrictions are summarized as follows:

- Invested in property and equipment is equal to the net book value of property and equipment.
- Operating reserves are to be used within guidelines established by the board of directors. The general purpose of the fund is to help ensure the long-term financial stability of the Organization and position it to respond to varying economic conditions and changes affecting the Organization's financial position and conditions of the Organization's non-profit partners.
- Designated for endowment is the level of investments designated by the board of directors to earn interest and appreciation with the long-term goal of growth.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## **Note B - Summary of Significant Accounting Policies (continued)**

### **Net Assets with Donor Restrictions**

Net assets subject to donor (or certain grantor-imposed) stipulations that:

- May or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.
- Are 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.

Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

### **Use of Accounting Estimates in the 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 the reported amounts of assets and liabilities, and the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### **Recently Adopted Accounting Standards**

#### Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standard Codification (ASC) 842, Leases to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 (the beginning of the period of adoption.) For the fiscal year ended June 30, 2023 it was determined the adoption of this standard had no impact to the financial statements of the Organization. Lease disclosures, if any, for the fiscal year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

The Organization elected the available practical expedients to account for our existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

### **Cash and Cash Equivalents**

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

### **Grants Receivable**

Grants receivable result from services which have been provided pursuant to the Organization's grants, but for which reimbursement has not yet been received at June 30, 2023. No allowance was set up for these grants as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at June 30, 2023.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## **Note B - Summary of Significant Accounting Policies (continued)**

### **Annual Fundraising, Contributions and Allowance for Uncollectible Pledges**

The Organization conducts year-round fundraising activities via direct solicitation to individuals and corporate contributors. Contributions received, including unconditional promises to give, are recorded as unrestricted or restricted depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire or are otherwise satisfied in the fiscal year in which the contributions are recognized.

The allowance for uncollectible pledges is computed based upon a three-year historical average adjusted by management estimates of current economic factors, applied to individual campaigns, including donor designations.

### **Designations**

Pledges received which are designated to a specific organization or to another United Way organization are not recorded as campaign revenue. These designations are recorded as a liability when the promise to give is received, net of an allowance for uncollectible pledges.

### **Government Contracts**

Revenues from contracts are recorded based upon terms of the agreements which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Revenues are subject to audit by the organization and, if the examination results in a disallowance of any expenditure, repayment could be required. Management believes that all moneys have been earned as of June 30, 2023.

### **Investments**

The Organization follows ASC 958-320-35, Accounting for Certain Investments Held by Not-for-Profit Organizations. Under this provision, 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.

### **Property and Equipment**

Property and equipment are recorded at cost or, in the case of donated items used in operations, at fair value on the date received. Acquisitions of property and equipment in excess of \$2,500 that provide a long-term benefit are capitalized.

Depreciation of property and equipment is provided for by the use of the straight-line method over the estimated useful lives of each asset - building and building improvements, 35-39 years, and furniture and equipment, 3-10 years. Property and equipment and accumulated depreciation are relieved upon retirement or sale and the related gain or loss is included in the statement of activities and changes in net assets. See also Note F.

### **Donated Materials and Services**

The Organization records various types of in-kind contributions. Contributions of goods and property are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property or inventory.

Donated services are recorded at their approximate fair value if they create or enhance non-financial assets, are of a specialized nature, are provided by an individual possessing those skills, and would have been purchased if not donated.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## **Note B - Summary of Significant Accounting Policies (continued)**

### **Concentration of Credit Risk**

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and cash equivalents and investments. The Organization places its deposits with high quality, credit-worthy financial institutions and investment companies. Accounts at financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The amount in excess of the FDIC limit totaled \$0 for the year ended June 30, 2023. The Organization reviews its cash positions to minimize its exposure and mitigate its risk of loss.

### **Concentration of Income Source**

For the year ended June 30, 2023, the Organization received approximately 59%, respectively, of its campaign contributions from a single source for approximately 23%, of the Organization's total revenue.

### **Restricted and Unrestricted Revenue**

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other contributions with donor restrictions are reported as increases in net assets with donor restrictions. When a restriction expires or the restrictions are met in the same reporting period, contributions are reported as net assets without donor restrictions in the accompanying statement of activities. Grants and contributions received are considered to be available for use unless specifically restricted by the grantor or donor. Amounts received that are designated for a future period or are restricted by the grantor or donor for specific purposes, are reported as restricted support. The balance of net assets with donor restrictions is \$33,720 at June 30, 2023.

Most not-for-profit organizations receive significant support from sources that are outside the scope of FASB ASC 606, including contributions, nonreciprocal grants and contracts and investment income.

### **Functional Allocation of Expenses**

Expenses are shown by natural expense classification and function in the accompanying statement of functional expenses. Expenses that are attributable to more than one program or supporting function are allocated on a reasonable basis that is consistently applied. Allocations are based on direct usage or management's estimate of the benefit derived by each activity. Management's estimates may be based on factors such as time and effort, square footage, clients served, or any other reasonable basis. The expenses that are allocated on the basis of estimates of time and effort are salaries, employee benefits and payroll taxes. Facilities, maintenance, insurance, utilities and depreciation are allocated on a square footage basis.

### **Income Taxes**

The Organization is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization, and not as a private foundation. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The Organization accounts for uncertain tax positions, if any, in accordance with ASC Section 740.

Management is not aware of any activities that would jeopardize the Organization's tax-exempt status. The Organization is not aware of any tax positions that it has taken that are subject to a significant degree of uncertainty. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to June 30, 2020.

### **Allocations**

Allocation expense is recognized when the commitment is made to pay allocations to participating agencies.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## Note C - Cash and Cash Equivalents

The Organization maintains cash balances as of June 30, 2023, as follows:

Cash and cash equivalents - Insured by FDIC	\$ 156,937
Investments	1,492,356
Total	<u>\$ 1,649,293</u>

All deposits are held in accounts in the name of the Organization.

## Note D - Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the statement of financial position date. These financial assets are required to be reduced by those not available for general use within one year of the statement of financial position date:

Financial Assets:	
Cash and cash equivalents	\$ 156,937
Investments	1,492,356
Grants receivable	79,250
Pledges receivable (net)	<u>528,381</u>
Financial assets, at year end	\$ 2,256,924
Less those unavailable for general expenditure within one year due to:	
Restricted by donors with purpose restrictions	(33,720)
Board designated for endowment	<u>(376,018)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,847,186</u>

The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due and strives to operate within a prudent range of financial soundness and stability, maintain adequate liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that any long-term obligations will be discharged. Financial assets in excess of daily cash requirements may be invested in money market funds or other short-term investments.

The Organization receives grants and contributions restricted by donors. The Organization considers grants and contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## Note E - Investment and Fair Value Measurements

The Fair Value Measurements Topic of FASB Accounting Standards Codification defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements.

The Organization measures the fair value of assets and liabilities as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants at the measurement date. The fair value hierarchy distinguishes between independent observable inputs and unobservable inputs used to measure fair value as follows:

### Level 1 Fair Value Measurements

Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

### Level 2 Fair Value Measurements

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

### Level 3 Fair Value Measurements

Unobservable inputs for an asset or liability. Level 3 inputs should be used to measure fair value to the extent that observable Level 1 or 2 inputs are not available.

Generally accepted accounting principles require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, accounts receivable, accounts payable, and other short-term assets and liabilities. For these financial instruments (Level 1), carrying values approximate fair value because of the short-term maturity of these instruments.

Investments, as of June 30, 2023, are carried at fair value based on quoted prices in active markets (all Level 1 measurements) and consist of the following:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Equity Securities	\$ 606,537	\$ 606,537	\$ -	\$ -
Mutual Funds	467,854	467,854	-	-
Money Markets	41,698	41,698	-	-
	<u>\$ 1,116,089</u>	<u>\$ 1,116,089</u>	<u>\$ -</u>	<u>\$ -</u>

All investments are reported on these financial statements at their estimated fair market value. Gains or losses from market value fluctuations are recorded in operations. Components of net investment income are:

Interest and dividends	\$ 48,626
Realized and unrealized gains (losses)	<u>50,519</u>
	\$ 99,145
Less: investment expenses	<u>(758)</u>
Net Income (Loss) from Investments	<u>\$ 98,387</u>

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## Note F - Property and Equipment

The following is a summary of property and equipment, as of June 30, 2023:

	Estimated Useful Life	Cost
Land		\$ 62,870
Building	39	188,613
Furniture, fixtures and equipment	3-5	61,766
		313,249
Less accumulated depreciation		(106,861)
Net Property and Equipment		\$ 206,388

## Note G - Lines of Credit

### The Bank of Tampa

During the year ended June 30, 2023 the Organization had an open line of credit available for \$200,000 at prime rate plus .25%. (8.25% at June 30, 2023). The outstanding balance at June 30, 2023 was \$150,000.

## Note H - Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2023 relate to assets contributed by donors for specific purposes as follows:

	Balance July 1st, 2022	Contributions and Other Income	Releases	Balance June 30, 2023
EFA - BOCC	\$ 2,134	\$ -	\$ -	\$ 2,134
Disaster Relief Funds	10,824	-	(4,238)	6,586
Community Relief - COVID	25,000	-	-	25,000
	\$ 37,958	\$ -	\$ (4,238)	\$ 33,720
Total net assets with donor restrictions	\$ 37,958	\$ -	\$ (4,238)	\$ 33,720

Net assets of \$4,238 were released from donor restrictions in satisfaction of program restrictions during the year ended June 30, 2023.

## Note I - Retirement Plan and Deferred Compensation

The Organization sponsors a defined contribution plan for the benefit of eligible employees. Employees who have worked full-time for a period of one year are eligible to participate in the plan. During the year ended June 30, 2023, the Organization contributed 5% of eligible employees' annual compensation and matched up to 2 ½% of employee annual compensation for employees contributing to the plan. The Organization's contributions to the plan were \$20,289.



# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## Note J - Endowment

The Organization has established funds functioning as an endowment (the endowment) for which contributions have been designated for the charitable activities of the Organization and its operations.

Composition and changes in Endowment Net Assets for the Fiscal Year Ended June 30, 2023:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 356,143	\$ -	\$ 356,143
Unrealized/realized gain (loss) on endowment fund	9,030	-	9,030
Investment Income	<u>10,845</u>	<u>-</u>	<u>10,845</u>
Endowment net assets, end of year	<u>\$ 376,018</u>	<u>\$ -</u>	<u>\$ 376,018</u>

## Interpretation of Relevant Law

The Board of Directors has interpreted the law as requiring donor restricted net assets in an endowment fund to remain restricted until appropriated for expenditure by the Organization for the donor's intended purpose. In accordance with the Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The purposes of the organization and the donor-restricted endowment fund
- 2) General economic conditions
- 3) The possible effect of inflation and deflation
- 4) The expected total return from income and the appreciation of investments
- 5) Other resources of the organization
- 6) The duration and preservation of the endowment fund

## Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for the endowment assets that attempt to provide long-term funding for the Organization. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner to achieve the overall target asset allocation of equity, fixed income and cash, minimize risk and maximize return within acceptable guidelines and achieve a competent rate of return.

## Spending Policy

The original board designated contributions to the endowment and subsequent contributions are to provide a consistent source of funding for the initiatives and charitable activities of the Organization. The investment management of the endowment is directed toward maximizing the long-term total return of the fund while maintaining prudent fiscal guidelines. No part of the net earnings of the funds shall inure to the benefit of any individual.

# United Way of Pasco County, Inc.

Notes to Financial Statements  
For the Year Ended June 30, 2023

## **Note K - Commitments**

The Organization has a two year contract with Heart of Florida United Way for information and referral services through the 2-1-1 helpline. The current contract expires on June 30, 2024. The annual contract commitment for the year ended June 30, 2023 is \$109,160. The annual contract commitment for the year ended June 30, 2024 is \$109,160.

## **Note O - Subsequent Events**

Management has evaluated subsequent events through November 6, 2023, the date the financial statements were available to be issued.

# United Way of Pasco County, Inc.

## Schedule of Expenditures of Federal Awards And State Financial Assistance For the Year Ended June 30, 2023

Federal Agency, Pass-through Entity, Federal Program	CFDA No.	Contract/ Grant No.	Expenditures	Program Subtotal
<b>Federal Agency</b>				
U.S Department of the Treasury Volunteer Income Tax Assistance (VITA) Matching Grant Program	CFDA 21.009	23VITA0195	82,195	
<b>Total CFDA 21.009, Volunteer Income Tax Assistance Grant Program:</b>				<b>\$ 82,195</b>
U.S Department of the Treasury Passed through Pasco County, FL CARES Act - Emergency Rental Assistance Program	CFDA 21.023	HEART #2	916,032	
<b>* Total CFDA 21.023, Emergency Rental Assistance Program:</b>				<b>916,032</b>
U.S Department of Justice Services for Trafficking Victims	CFDA 16.320	2020-VT-BX-0032	209,895	
<b>* Total CFDA 16.320, Services for Trafficking Victims:</b>				<b>209,895</b>
<b>Total Federal Awards Expended:</b>				<b><u>\$ 1,208,122</u></b>
State Agency, Pass-through Entity, State Project	CSFA No.	Contract/ Grant No.	Expenditures	Project Subtotal
<b>State of Florida</b>				
Passed through State of FL Dept. of Legal Affairs, Office of Attorney General Transitional Housing for Survivors of Human Trafficking	CSFA 41.040	K05353	279,020	<u>\$ 279,020</u>
<b>Total Federal and State Expenditures:</b>				<b><u>\$ 1,487,142</u></b>

\* Audited as a major program

# United Way of Pasco County, Inc.

## Notes to the Schedule of Expenditures of Federal Awards And State Financial Assistance For the Year Ended June 30, 2023

### **Note A - Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state grant activity of the United Way of Pasco County, Inc., under programs of the federal and state governments for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Rules of the Auditor General* of the State of Florida. Because the Schedule presents only a selected portion of the operations of United Way of Pasco County, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of the United Way of Pasco County, Inc.

### **Note B - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **Note C - Indirect Cost Rate**

United Way of Pasco County, Inc., has not elected to use the 10-percent de minimis indirect rate allowed under the Uniform Guidance.

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**Independent Auditors' Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

To the Board of Directors of  
United Way of Pasco County, Inc.  
Dade City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Way of Pasco County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 6, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered United Way of Pasco County Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Way of Pasco County Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether United Way of Pasco County Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the entity, the Board of Directors, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bodine Perry*

Bodine Perry PLLC  
Zephyrhills, FL  
November 6, 2023

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**Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on  
Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650  
*Rules of The Auditor General***

To the Board of Directors  
United Way of Pasco County, Inc.  
Dade City, FL 33525

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited United Way of Pasco County, Inc.'s ("United Way") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of United Way's major federal programs and state projects for the year ended June 30, 2023. United Way's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, United Way complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of United Way of Pasco County, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of United Way of Pasco County, Inc.'s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to United Way of Pasco County, Inc.'s federal programs.

### ***Auditors' Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on United Way of Pasco County, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about United Way of Pasco County, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding United Way of Pasco County, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of United Way of Pasco County, Inc.'s internal control over compliance relevant to an audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of United Way of Pasco County, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



Our audit was not designated for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bodine Perry*

Bodine Perry PLLC  
Zephyrhills, FL  
November 6, 2023

**United Way of Pasco County, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**I. Summary of Auditors' Results**

**Financial Statements**

1. We have audited the financial statements of United Way of Pasco County, Inc. as of and for the year ended June 30, 2023, and issued an unqualified opinion dated November 6, 2023.
2. Internal Control over Financial Reporting:
  - a. Material weaknesses identified? No
  - b. Significant deficiencies identified not considered to be a material weakness? No
3. Noncompliance material to the financial statements noted? No

**Federal and State Awards**

4. Internal Control over Major Programs:
  - a. Material weaknesses identified? No
  - b. Significant deficiencies identified not considered to be a material weakness? No
5. The auditors' report on compliance with requirements to the major federal programs and state projects expresses an unqualified opinion.
6. Our audit disclosed no findings required to be reported to federal programs under the Uniform Guidance, nor did our audit disclose any findings related to state projects required to be disclosed under Chapter 10.656, *Rules of the Auditor General*.
7. The programs/projects tested as major programs/projects included the following:
 

<u>Federal Project</u>	<u>Federal CFDA No.</u>
CARES Act - Emergency Rental Assistance Program	21.023
8. The threshold used for distinguishing Type A and Type B programs was \$750,000 for major federal programs.
9. United Way of Pasco County, Inc. did qualify as a low-risk auditee under the provisions of 2 CFR Part 200, Support F. The major program was a high risk program.
10. *Rules of the Auditor General* 10.656(3)(e) - A management letter was not required.
11. *Rules of the Auditor General* 10.650(1)(i) - There were no prior audit findings to be reported.

**II. Findings Related to the Financial Statements Required to be Reported.**

None

**III. Findings and Questioned Costs for Major Federal Programs and Major State Projects.**

None

**United Way of Pasco County, Inc.**  
**Schedule of Allocations to Subrecipients**  
**For the Year Ended June 30, 2023**

Agency	Allocations
ACE Opportunities	\$ 12,800
Alliance for Health Communities	10,000
American Red Cross	6,400
ARC Nature Coast	23,296
Bay Area Legal Services	22,528
BayCare Behavioral Health	14,080
Big Brothers Big Sisters	9,728
Boys and Girls Club of Tampa Bay	23,000
Bridging Freedom	19,200
Catholic Charities	19,200
Chapters Health (HPH Hospice)	15,000
Children's Home network	12,000
Coalition for the Homeless	16,000
Community Aging & Retirement Services (CARES)	12,800
Daystar Hope Center	7,552
Deaf and Hard of Hearing	18,368
Disability Achievement Center	6,400
Early Learning Coalition	7,680
Feeding Pasco's Elderly	18,000
Florida Recovery Schools	15,000
Girl Scouts of West Central FL	8,000
Good Samaritan Health Clinic	18,368
Gulf Coast Jewish Family Services	10,000
Gulf side Health Care	15,000
Habitat- East and Central	12,800
Habitat- West and Pinellas	6,400
Hero to a Child	12,800
Hope Resource Center dba. Fresh Starts	6,272
Lighthouse for the Visually Impaired and Blind	18,368
Messengers of Hope	14,080
Metro Ministries	9,728
One Community Now	19,600
PACE Center for Girls	10,000
Pasco Kids First	18,368
Premier Community Health Care	12,800
Selah Freedom	5,000
Sertoma Speech and Hearing	8,320
Suncoast Voices for Children	18,368
Sunrise of Pasco	22,400
Thomas Promise	7,680
Volunteer Way	15,360
Warrior Wellness	6,400
YMCA- Metro Tampa	4,000
YMCA- Suncoast	10,000
Youth and Family Alternatives	20,000
<b>TOTAL ALLOCATIONS</b>	<b>\$ 599,144</b>