

**Statement of Non-Discrimination
By Organizations Funded in the
South Carolina General Appropriations Act**

To meet requirements of a provision of the South Carolina General Appropriations Act regarding your funding, please fill in the blanks below, sign and return to PRT with your other credentials. If desired, you may retype the statement on your own letterhead.

Statement of Non-Discrimination

10/18/2024

Date

Assurance is hereby given by the

United Way of Anderson County

(Name of Organization)

that no person shall, upon the grounds of race, creed, color or national origin be excluded from participation in, be denied the benefit of or be otherwise subjected to discrimination under any program or activity for which this organization is responsible.

Signature

Carolee Bragg

Title

CEO

**SOUTH CAROLINA DEPARTMENT OF PARKS, RECREATION
&
TOURISM**

PROCUREMENT CERTIFICATION FORM

GRANTEE NAME: United Way of Anderson County

PROJECT NAME: Bryan White Community Garden

I hereby certify that all labor, materials and contracts acquired or performed in the accomplishment of the above named project will be accomplished in accordance with the named entity's established procurement guidelines. Any questions, concerns or grievances should be directed to this agency.

Carol E Burdette
PRINTED NAME

President & CEO
TITLE

Carol E Burdette
SIGNATURE

10/18/2024
DATE

United Way of Anderson County

Financial Statements

June 30, 2022

(With Independent Auditor's Report Thereon)

United Way of Anderson County

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Member
South Carolina Association of
Certified Public Accountants

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Travelers Rest, South Carolina 29690
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Member
American Institute of
Certified Public Accountants

Independent Auditor's Report

To the Board of Directors
United Way of Anderson County
Anderson, South Carolina

Opinion

We have audited the accompanying financial statements of the United Way of Anderson County (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the United Way of Anderson County as of June 30, 2022, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the United Way of Anderson County 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the United Way of Anderson County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities 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 auditor's 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 in accordance with generally accepted 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of 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 the purpose of expressing an opinion on the effectiveness of the United Way of Anderson County'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 the United Way of Anderson County'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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Functional Expenses – Other Program Services Expenses 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Highsmith & Highsmith, LLC

Highsmith & Highsmith, LLC
Travelers Rest, South Carolina

November 30, 2022

United Way of Anderson County

**Statement of Financial Position
June 30, 2022**

Assets

Current Assets:

| | |
|--|------------------|
| Cash and cash equivalents | \$ 793,165 |
| Certificates of deposit | 403,384 |
| Unconditional promises to give (net of allowance for uncollectible pledges of \$97,578) | 707,321 |
| Grants receivable | 105,995 |
| Other receivables | 7,750 |
| Prepaid expenses | 81,919 |
| Deposits | 60 |
| Total current assets | <u>2,099,594</u> |

Building and equipment, net of accumulated depreciation

549,273

Total assets

\$ 2,648,867

Liabilities and Net Assets

Current Liabilities:

| | |
|---|----------------|
| Accounts payable and accrued payroll expenses | \$ 103,752 |
| Deferred revenue | 6,280 |
| Agency designations payable | 117,996 |
| Total current liabilities | <u>228,028</u> |
| Total liabilities | <u>228,028</u> |

Net Assets:

| | |
|----------------------------------|---------------------|
| Without donor restrictions | 410,853 |
| With donor restrictions | <u>2,009,986</u> |
| Total net assets | <u>2,420,839</u> |
| Total liabilities and net assets | <u>\$ 2,648,867</u> |

United Way of Anderson County

**Statement of Activities
Year Ended June 30, 2022**

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|--|---------------------------------------|------------------------------------|---------------------|
| Public Support and Revenue | | | |
| Gross campaign results (2021/2022) | \$ - | \$ 1,557,831 | \$ 1,557,831 |
| (Less prior year campaign results 2020/2021) | - | (39,813) | (39,813) |
| (Less donor designations) | - | (97,578) | (97,578) |
| (Less provision for uncollectible) | - | (81,631) | (81,631) |
| Net campaign revenue (2021/2022) | - | 1,338,809 | 1,338,809 |
| Gross campaign results (2022/2023) | - | 5,491 | 5,491 |
| Grants and contracts | - | 490,818 | 490,818 |
| Other contributions | 19,834 | 42,035 | 61,869 |
| Designations from other United Ways | 12,674 | - | 12,674 |
| Service fees | - | 11,428 | 11,428 |
| Investment income | 7,760 | - | 7,760 |
| Net assets released from restrictions | 1,837,704 | (1,837,704) | - |
| Total public support and revenue | <u>1,877,972</u> | <u>50,877</u> | <u>1,928,849</u> |
| Expenses | | | |
| Program Services | | | |
| Gross funds awarded/distributed | 497,988 | - | 497,988 |
| (Less donor designations) | (81,631) | - | (81,631) |
| Net funds awarded/distributed | 416,357 | - | 416,357 |
| Other program services | 1,203,553 | - | 1,203,553 |
| Total program expenses | <u>1,619,910</u> | <u>-</u> | <u>1,619,910</u> |
| Support services | 331,736 | - | 331,736 |
| Total expenses | <u>1,951,646</u> | <u>-</u> | <u>1,951,646</u> |
| Change in net assets | (73,674) | 50,877 | (22,797) |
| Net assets, beginning of year | <u>484,527</u> | <u>1,959,109</u> | <u>2,443,636</u> |
| Net assets, end of year | <u>\$ 410,853</u> | <u>\$ 2,009,986</u> | <u>\$ 2,420,839</u> |

United Way of Anderson County

Statement of Functional Expenses
Year Ended June 30, 2022

| | Program Services | | Supporting Services | | Total |
|---|------------------|--------------------|-------------------------------|-------------|-----------|
| | Community Impact | All Other Programs | Organizational Administration | Fundraising | |
| | \$ | \$ | \$ | \$ | \$ |
| Allocations, awards and grants | 344,964 | - | - | - | 344,964 |
| Child care support - agency passthrough (Less donor designations) | (81,631) | 153,024 | - | - | 153,024 |
| | 263,333 | - | - | - | (81,631) |
| | | 153,024 | - | - | 416,357 |
| Salaries | 131,313 | 279,108 | 49,977 | 127,724 | 588,122 |
| Living stipend (Americorps) | - | 140,981 | - | - | 140,981 |
| Payroll taxes | 10,469 | 32,909 | 3,476 | 9,495 | 56,349 |
| Employee benefits | 18,126 | 44,774 | 7,531 | 22,747 | 93,178 |
| | 159,908 | 497,772 | 60,984 | 159,966 | 878,630 |
| Advertising | 1,358 | 2,593 | 1,157 | 7,876 | 12,984 |
| Awards | - | 15 | - | - | 15 |
| Dues to affiliates | 17,495 | 12,646 | 5,993 | 9,271 | 45,405 |
| Equipment rental and repair | 1,484 | 2,902 | 1,264 | 2,198 | 7,848 |
| Events | 11,848 | 13,846 | 429 | 8,172 | 34,295 |
| Landscaping | 753 | 1,354 | 641 | 992 | 3,740 |
| Liability insurance | 1,120 | 2,014 | 954 | 1,476 | 5,564 |
| Maintenance and supplies | 2,640 | 4,512 | 2,249 | 3,237 | 12,638 |
| Meetings | 2,874 | 3,944 | 745 | 3,646 | 11,209 |
| Membership dues | 2,928 | 3,024 | 532 | 1,492 | 7,976 |
| Miscellaneous | 280 | 855 | 120 | 29 | 1,284 |
| Office supplies | 8,545 | 19,087 | 7,124 | 11,096 | 45,852 |
| Postage and shipping | 160 | 450 | 132 | 1,046 | 1,788 |
| Printing | 58 | 1,199 | (417) | 3,316 | 4,156 |
| Professional fees | 2,465 | 7,582 | 2,100 | 3,373 | 15,520 |
| Program supplies | 285,294 | 82,506 | 663 | 8,668 | 377,131 |
| Property insurance | 186 | 335 | 159 | 246 | 926 |
| Recruitment | - | 1,205 | 185 | 286 | 1,676 |
| Rent | 362 | 651 | 309 | 478 | 1,800 |
| Staff development | 274 | 2,483 | 190 | 293 | 3,240 |
| Staff development travel | - | 7,763 | 28 | 44 | 7,835 |
| Telephone/alarm system | 1,114 | 4,129 | 949 | 1,469 | 7,661 |
| Travel - local | 2,542 | 2,861 | 195 | 993 | 6,591 |
| Utilities | 2,515 | 4,521 | 2,143 | 3,315 | 12,494 |
| Total expenses before depreciation | 769,556 | 833,273 | 88,828 | 232,978 | 1,924,615 |
| Depreciation | 4,577 | 12,524 | 3,899 | 6,031 | 27,031 |
| Total expenses | 774,113 | 845,797 | 92,727 | 239,009 | 1,951,646 |

United Way of Anderson County

**Statement of Cash Flows
Year Ended June 30, 2022**

| | |
|---|--------------------------|
| Cash flows from operating activities | |
| Change in net assets | \$ (22,797) |
| Adjustments to reconcile change in net assets to net cash used by operating activities | |
| Depreciation | 27,031 |
| (Increase) decrease in assets | |
| Promises to give, net | (108,423) |
| Grants receivables | (11,090) |
| Other receivables | (7,750) |
| Prepaid expenses | 124,924 |
| Increase (decrease) in liabilities | |
| Accounts payable and accrued payroll expenses | 14,904 |
| Deferred revenue | 6,280 |
| Agency designations payable | 23,181 |
| Net cash provided by operating activities | <u>46,260</u> |
| Cash flows from investing activities | |
| Purchase of fixed assets | (4,467) |
| Certificates of deposit | <u>(403,384)</u> |
| Net cash used for investing activities | <u>(407,851)</u> |
| Cash flows from financing activities | |
| Payments on mortgage loans | <u>(50,970)</u> |
| Net cash used for financing activities | <u>(50,970)</u> |
| Net decrease in cash | (412,561) |
| Cash and cash equivalents, beginning of year | <u>1,205,726</u> |
| Cash and cash equivalents, end of year | \$ <u><u>793,165</u></u> |
| Supplemental information | |
| Interest paid on mortgage loan | \$ <u><u>-</u></u> |

United Way of Anderson County

Notes to Financial Statements

June 30, 2022

Note 1 – Organization

The mission of the United Way of Anderson County (the “Organization”) is to provide leadership in mobilizing the community to collectively address issues, develop strategies, and leverage resources to meet our community’s needs in Anderson County, South Carolina.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. This basis recognizes revenues and the related assets when earned rather than when received, and expenses are recognized when incurred rather than when the obligation is paid.

Financial Statement Presentation

Financial statement presentation follows the Financial Accounting Standards Board (“FASB”) standard on financial statements for not-for-profit Organizations. The Organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. A summary of these classifications follows.

Without Donor Restrictions – net assets that are not subject to donor-imposed stipulations. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With Donor Restrictions – net assets with donor restrictions consist of contributions whose use by the Organization is limited by donor-imposed stipulations that expire by the passage of time or can be fulfilled by actions of the Organization or have donor-imposed stipulations to be held in perpetuity. Restrictions on gifts of fixed assets or contributions restricted for the purchase of fixed assets expire when the asset is placed in service, unless otherwise stipulated by the donor. When a donor 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. As of June 30, 2022, the Organization’s net assets with donor restrictions consist of amounts received and expected to be received over future periods restricted for donor specified uses.

United Way of Anderson County

Notes to Financial Statements June 30, 2022

Note 2 – Summary of Significant Accounting Policies, continued

Financial Statement Presentation, continued

The Organization recognizes revenue in accordance with FASB (ASC) Topic 606, *Revenue from Contracts with Customers*, Topic 320, *Investments – Debt Securities*, Topic 321, *Investments – Equity Securities*, and ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as released between the applicable classes of net assets. Revenues with donor restrictions that are used in the year of receipt are classified as net assets with donor restrictions and released from restrictions.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give – that is, those with measurable performance or other barrier and a right of return or release - are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Revenues under Federal and nongovernmental grants and contracts are recognized in accordance with the terms of the grant as expenses are incurred for the grant and contract purposes or other terms are met.

Income and unrealized net gains or losses on investments are reported as follows:

Without Donor Restrictions – As increases or decreases in net assets if the terms of the gift are not considered to have donor restrictions.

With Donor Restrictions – As increases or decreases in net assets if the terms of the gift require that they be added to the principal of a permanent endowment fund or if the terms of the gift impose restrictions on the timing or the use of the income by law.

United Way of Anderson County

Notes to Financial Statements

June 30, 2022

Note 2 – Summary of Significant Accounting Policies, continued

Cash and Cash Equivalents

The Organization considers all currency and demand deposits with an original maturity of three months or less to be cash equivalents. The Organization places its cash and cash equivalents on deposit with financial institutions in the United States.

During the year ended June 30, 2022, the Organization's cash balances from time to time may have had amounts in excess of insured limits. However, the Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Receivables

The Organization records receivables on their books at their estimated net realizable value. An allowance for uncollectible receivables, if any, is estimated based on past experience and on analysis of collectability.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using the risk-free interest rates applicable to the years in which the promises are received. There were no material promises to give at June 30, 2022.

Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met.

The Organization uses the allowance method to estimate uncollectible unconditional promises to give. The allowance is based on management's analysis of specific promises made.

Property and Equipment

Property and equipment are stated at cost at the date of acquisition. Cost for donated assets is stated at the appraised fair market value on the date of donation. Buildings are depreciated using the straight-line method over the estimated useful lives of the respective assets, ranging from 5 to 40 years. Property and equipment is depreciated using the straight-line method over the estimated useful lives of the respective assets, ranging from 5 to 39 years. For the year ended June 30, 2022, depreciation expense was \$27,031.

Maintenance and repairs are charged to expense as incurred.

United Way of Anderson County

Notes to Financial Statements June 30, 2022

Note 2 – Summary of Significant Accounting Policies, continued

Income Taxes

The Organization is recognized as an exempt organization exempt from Federal income tax on related income under Section 501(c)(3) of the Internal Revenue Code (the “Code”). Accordingly, only unrelated business income, as defined by Section 513 of the Code, is subject to Federal income tax.

Concentrations of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist primarily of investments. The exposure to concentration of credit risk relative to investments is limited due to the Organization’s investment objectives and policies, as adopted by its Board of Directors.

Fair Value of Financial Instruments

The carrying values of cash and cash equivalents, certificates of deposit, accounts receivable, promises to give, accounts payable, and accrued liabilities approximate fair value because of the terms and relative short maturity of financial instruments.

The recorded values of notes payable approximate their fair market values, as interest rates approximates market rates.

Contributed Items and Services

Contributed items and services are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions are recorded as unrestricted support. For the year ended June 30, 2022, there were no contributed services meeting the requirements for recognition in the financial statements.

Advertising

Advertising costs are expensed as incurred by the Organization. During the year ended June 30, 2022, advertising expenses were \$12,984.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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.

United Way of Anderson County

Notes to Financial Statements June 30, 2022

Note 2 – Summary of Significant Accounting Policies, continued

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, all costs have been allocated among the program and supporting services benefited.

Adoption of New Accounting Pronouncements

In September 2020, FASB issued Accounting Standards Update (“ASU”) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires presentation of contributed nonfinancial assets as a separate line item in the statements of activities, apart from contributions of cash and other financial assets. It also requires a disclosure of disaggregated contributions of nonfinancial assets by category that depicts the type of contributed nonfinancial assets. This distinction will increase transparency of contributions recognized. The adoption of this standard did not have a material effect on the Organization’s financial statements.

Recently Issued Accounting Pronouncements

In February 2016, FASB issued ASU 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. The effective date of Topic 842 is for the fiscal year ended June 30, 2023. The Organization does not anticipate the adoption of ASU 2016-02, *Leases*, to have a material impact on the financial statements.

Note 3 – Property and Equipment

Property and equipment at June 30, 2022 consisted of the following:

| | June 30, 2021 | Additions | Transfers and Disposals | June 30, 2022 |
|--------------------------------|------------------|-------------|----------------------------|------------------|
| Land | \$ 144,897 | \$ - | \$ - | \$ 144,897 |
| Buildings | 492,101 | 3,395 | - | 495,496 |
| Furniture & fixtures | 117,990 | - | - | 117,990 |
| Total property and equipment | 754,988 | 3,395 | - | 758,383 |
| Less: accumulated depreciation | (182,079) | (27,031) | - | (209,110) |
| Net property and equipment | \$ 572,909 | \$ (23,636) | \$ - | \$ 549,273 |

United Way of Anderson County

Notes to Financial Statements

June 30, 2022

Note 4 – Temporarily Restricted Net Assets

As of June 30, 2022, the Organization's temporarily restricted net assets include donor contributions that have been pledged or received for future years' programs. They also included donor contributions for various specific initiatives, programs and events where the related expense has not been incurred. The following are the temporarily restricted net assets as of June 30, 2022:

| | | |
|------------------------------------|----|------------------|
| Campaign 21/22 | \$ | 979,426 |
| Snackpack Program | | 510,008 |
| Women's Initiative | | 266,563 |
| Minority Health Coalition | | 41,155 |
| Communitarian | | 34,350 |
| Community Impact | | 30,468 |
| Youth Volunteer Corps | | 22,079 |
| Imagine Anderson | | 13,640 |
| Dancing for our Heroes | | 13,074 |
| Mental Health First Aid Training | | 12,270 |
| Healthy Initiatives | | 11,989 |
| Clubhouse International - Anderson | | 11,725 |
| African American Leadership | | 10,499 |
| Board Endowment | | 10,000 |
| Homeland Park School District | | 8,500 |
| First Flight | | 8,000 |
| Venture Grants | | 7,482 |
| Early Grade Reading | | 6,497 |
| Kid Venture | | 6,334 |
| Other | | 5,927 |
| | \$ | <u>2,009,986</u> |

United Way of Anderson County

**Notes to Financial Statements
June 30, 2022**

Note 5 – Retirement Plan

The Organization has a 401(k)-retirement plan that covers all eligible employees. Employer contributions are 4% with an additional match up to 2% of employee contributions, providing a potential 6% employer contribution for all eligible employees. Total retirement plan expense for the year ended June 30, 2022 was \$24,936.

Note 6 – Liquidity and availability

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the use of its available funds. The Organization's general expenditures consist of direct program support to the United Way of Anderson County, as well as fundraising, and administration activity related expenditures.

Financial assets available to meet cash needs for general expenditures within one year consist of the following at June 30, 2022:

| | |
|--|-------------------------|
| | June 30, <u>2022</u> |
| Financial assets, at year end | \$ 2,099,594 |
| Less those unavailable for general expenditures within one year, due to: | |
| Net assets subject to purpose restrictions | 2,009,986 |
| Contractually obligated debt service | <u>-</u> |
| Financial assets available to meet cash needs for general expenditure within one year | \$ <u><u>89,608</u></u> |

Note 7 – Risk Management

The Organization is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To insure against casualty risks, the Organization obtains insurance from commercial insurance carriers for errors and omissions, and physical property loss and natural disasters to its buildings.

The Organization acquires insurance from commercial insurance carriers for job-related injury and illness (worker's compensation) to its employees, medical insurance encompassing health, dental, life and other medical benefits to employees and their dependents.

United Way of Anderson County

Notes to Financial Statements June 30, 2022

Note 7 – Risk Management, continued

During the year ended June 30, 2022, the Organization did not experience any significant uninsured claims. Accordingly, there was no liability or expense recorded for actual claims, and management does not believe any provision for unasserted claims is necessary.

Note 8 – Description of Program and Supporting Services

The following program and supporting services are included in the accompanying statements of activities and functional expenses:

Program Services

Community Impact Funding

The Organization's Board of Directors approves funding to various agencies based on the recommendation of the Community Impact Council. The Council makes these recommendations after review of Organization requests by the four Vision Councils that address specific needs that have been identified in Anderson County. The Vision Councils include professionals in the area of their Council's address, as well as other community volunteers who express an interest in community problem solving.

The Vision Council areas are: developing self-sufficient individuals, strengthening neighborhoods, building strong individuals, children and families, and supporting basic needs.

AmeriCorps Program

The Organization receives a federal grant award through the AmeriCorps State and National program, an initiative of the Corporation for National and Community Service. The grant is provided to assist the Organization in recruiting, training, and supervising AmeriCorps members to address critical community needs in education, public safety, health, and the environment. AmeriCorps members receive a living stipend and other benefits as compensation for their services. AmeriCorps also provides in-kind services for member supervision. These donated services have not been recognized in the statement of activities as they do not meet the requirement to be recognized under generally accepted accounting principles.

Organizational Administration

This category includes the functions necessary to secure proper administrative functioning of the Organization's governing board, maintain an adequate working environment, and manage financial responsibilities of the Organization.

United Way of Anderson County

**Notes to Financial Statements
June 30, 2022**

Note 8 – Description of Program and Supporting Services, continued

Fundraising

This category includes expenditures which provide the structure necessary to encourage and secure private financial support.

Note 9 – Commitments and Contingencies

The Organization applies for contracts and grants with various local, state and federal agencies. Funding is subject to both increases and reductions at the discretion of the agencies and some agreements call for termination by either party contingent upon certain conditions. Entitlement to grant resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Expenditures recorded under various contracts and grants are subject to further examination in the form of the financial and compliance audits by the contractors, with reimbursements being requested for questioned costs. The Organization anticipates that no material liabilities will result from any compliance or financial audits.

Note 10 – Subsequent Events

The Organization has evaluated subsequent events through November 30, 2022, in connection with the preparation of these financial statements which is the date the financial statements were available to be issued.

United Way of Anderson County

Schedule of Functional Expenses Other Program Services Expenses Year Ended June 30, 2022

| | <u>AmeriCorps Grant</u> | <u>Initiatives and Programs</u> | <u>Total</u> |
|------------------------------------|-----------------------------|-------------------------------------|-------------------|
| Salaries | \$ 89,914 | \$ 189,194 | \$ 279,108 |
| Living stipend | 140,981 | - | 140,981 |
| Payroll taxes | 17,970 | 14,939 | 32,909 |
| Employee benefits | 14,410 | 30,364 | 44,774 |
| | <u>263,275</u> | <u>234,497</u> | <u>497,772</u> |
| Advertising | 713 | 1,880 | 2,593 |
| Awards | - | 15 | 15 |
| Dues to affiliates | 3,690 | 8,956 | 12,646 |
| Equipment rental and repair | 778 | 2,124 | 2,902 |
| Events | 264 | 13,582 | 13,846 |
| Landscaping | 395 | 959 | 1,354 |
| Liability insurance | 588 | 1,426 | 2,014 |
| Maintenance and supplies | 1,385 | 3,127 | 4,512 |
| Meetings | 1,008 | 2,936 | 3,944 |
| Membership dues | 328 | 2,696 | 3,024 |
| Miscellaneous | 500 | 355 | 855 |
| Office supplies | 6,419 | 12,668 | 19,087 |
| Postage and shipping | 87 | 363 | 450 |
| Printing | 740 | 459 | 1,199 |
| Professional fees | 4,444 | 3,138 | 7,582 |
| Program supplies | 1,074 | 81,432 | 82,506 |
| Property insurance | 98 | 237 | 335 |
| Recruitment | 929 | 276 | 1,205 |
| Rent | 190 | 461 | 651 |
| Staff development | 1,467 | 1,016 | 2,483 |
| Staff development travel | 7,720 | 43 | 7,763 |
| Telephone/alarm system | 1,035 | 3,094 | 4,129 |
| Travel - local | 1,155 | 1,706 | 2,861 |
| Utilities | 1,319 | 3,202 | 4,521 |
| Total expenses before depreciation | <u>299,601</u> | <u>380,648</u> | <u>680,249</u> |
| Depreciation | 4,287 | 8,237 | 12,524 |
| Total expenses | \$ <u>303,888</u> | \$ <u>388,885</u> | \$ <u>692,773</u> |

United Way of Anderson County
2022/23 Budget Summary

| | A | B | C | D | E | K |
|----|------|--|---|---|---|---|
| 1 | | | 24/25 Budget YE 6/30/24 (23/24 Camp) | 23/24 Budget YE 6/30/23 (22/23 Camp) | 22/23 Budget YE 6/30/23 (21/22 Camp) | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | Notes |
| 5 | | | | | | |
| 6 | | Campaign Pledged | 1,727,540.46 | 1,715,981.21 | \$1,630,851 | Gross Campaign Results |
| 7 | | Less: | | | | |
| 8 | | Outside Designations (Net) | (67,105) | (95,293) | (116,019) | |
| 9 | | Internal Designations | (580,513) | (531,510) | (405,733) | |
| 10 | | Uncollectible Pledges (3 yr avg) | (138,203) | (129,655) | (97,851) | Provision for uncollectable-For 2022-23 -8% |
| 11 | | Net Campaign Available | 941,719 | 959,523 | 1,011,247 | |
| 12 | 31xx | Restricted funds released | 699,118 | 498,169 | 248,059 | Na-Released |
| 13 | 3024 | AmeriCorps | 197,649 | 344,489 | 234,711 | |
| 14 | 3037 | Camp Mariposa | 89,600 | 245,731 | | |
| 15 | 3026 | FEMA | 1,164 | 1,151 | 4,400 | EFSP administration, 2 percent of county allocation |
| 16 | 3027 | Gardens Grant | 31,042 | 25,000 | 30,305 | USDA 3-yr grant, assumes we'll receive another grant |
| 17 | | First Flight | - | - | 12,000 | Included in campaign, discontinued 23/24 |
| 18 | | ARC Grant (Project Lead) | 19,000 | | | |
| 19 | 3030 | WI TPP grant | - | - | 93,363 | Grant ended |
| 20 | 3028 | Corporate Sponsorships/Ticket sales | 10,000 | 10,000 | 12,350 | |
| 21 | | DSS/UWASC Childcare grant | 261,820 | 145,695 | 288,661 | |
| 22 | | Other Revenue | 12,000 | 15,000 | 5,000 | Past campaigns, fees for poverty simulations, other |
| 23 | 3029 | Out of Market Designations | 1,000 | 11,000 | 14,000 | These have dwindled to almost nothing in recent years |
| 24 | | Administrative Fee | 13,000 | 12750 | | Belton Trail, AIM grant |
| 25 | 3200 | Interest | 5,000 | 3,500 | 500 | Investment Income, rates are up |
| 26 | | Total Revenue | 2,282,112 | 2,272,008 | 1,954,597 | Total-Total public support and revenue |
| 27 | | | | 3,500 | 500 | |
| 28 | | EXPENDITURES | 2,275,313 | 2,272,008 | 1,954,597 | |
| 29 | | Operations Depart | 208,410 | 158,010 | 162,813 | (Appropriate expenses broken out 20% Operations/80% Ser |
| 30 | | Services Depart | 888,035 | 803,628 | 614,681 | Support Services |
| 31 | | AmeriCorps | 245,399 | 343,269 | 309,810 | Other Program Services (Program Services less programs t |
| 32 | | Camp Mariposa | 95,659 | 245,730 | | |
| 33 | | DSS/UWASC grants | 261,820 | 145,695 | 288,661 | Grant, pass through, Camp I-Rock portion is included in tem |
| 34 | | WI Teen Preg Prevention | - | - | 74,773 | Grant ended with FY23 |
| 35 | | SnackPack Program | 178,808 | 120,019 | 119,435 | |
| 36 | | Healthy Initiatives (Gardens, Mental Health) | 58,182 | 70,530 | 53,665 | |
| 37 | | Financial Sustainability (Funding to AIM) | 30,000 | 40,000 | 40,000 | |
| 38 | | Camp IIRock | 70,000 | 70,000 | 70,000 | |
| 39 | | COVID-19 | - | | | |
| 40 | | Community Impact Agency Investment | 239,000 | 275,129 | 230,000 | |
| 41 | | Total Expenditures | 2,275,313 | 2,272,008 | 1,963,838 | |
| 42 | | | 6,799 | (0) | (9,241) | |
| 43 | | Surplus(deficit) for year | | | | Change in Net Assets |
| 44 | | Carryover of surplus from previous year | | | | |
| 45 | | Net surplus (deficit) for year | (0) | (0) | (9,241) | |
| 46 | | | | - | 9,241 | |

Organization Certifications

- 1) Organization hereby gives assurance that no person shall, upon the grounds of race, creed, color, or national origin, be excluded from participation in, be denied the benefit of, or be otherwise subjected to discrimination under any program or activity for which this organization is responsible.
- 2) Organization certifies that it will provide quarterly spending reports to the Agency Providing Contribution listed above.
- 3) Organization certifies that it will provide an accounting at the end of the fiscal year to the Agency Providing Contribution listed above.
- 4) Organization certifies that it will allow the State Auditor to audit or cause to be audited the contributed funds.

Organization Signature



Title

CEO

Printed Name

Carol E. Burdette

Date

10/18/2024

Certifications of State Agency Providing Contribution

- 1) State Agency certifies that the planned expenditure aligns with the Agency's mission and/or the purpose specified in the appropriations act.
- 2) State Agency certifies that the Organization has set forth a public purpose to be served through receipt of the expenditure.
- 3) State Agency certifies that it will make distributions directly to the organization.
- 4) State Agency certifies that it will provide the quarterly spending reports and accounting received from the organization to the Senate Finance Committee, House Ways and Means Committee, and the Executive Budget Office by June 30, 2025.
- 5) State Agency certifies that it will publish on their website any and all reports, accountings, forms, updates, communications, or other materials required by Proviso 117.21 of the appropriations act.
- 6) State Agency will certify to the Office of the Governor that it has complied with the requirements of Executive Order 2022-19 by June 30, 2025.

Agency Head Signature



Date

10/22/2024

Duane Parrish

Printed Name

PHASE 1

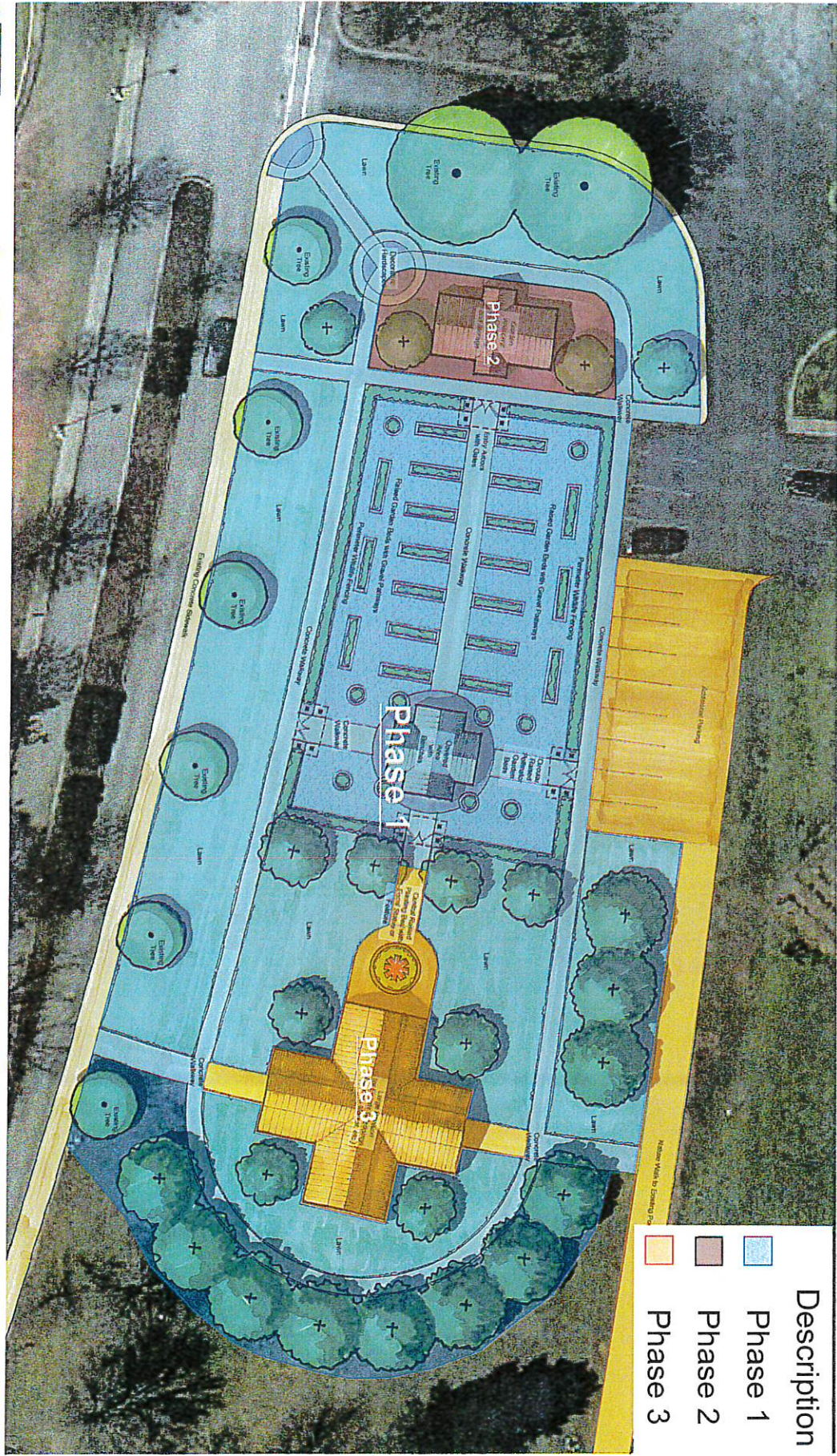


Description

Phase 1

Phase 2

Phase 3



| Supplier Search Parameters | |
|--|--|
| (maximum results: 300 records) | |
| Vendor Number: | <input type="text"/> |
| Name: | <input type="text" value="United Way of Anderson County"/> |
| Minority Status: | <input type="text" value="--Select--"/> |
| City: | <input type="text" value="Anderson"/> |
| State: | <input type="text" value="South Carolina"/> |
| Commodity/Service Description: | <input type="text"/> |
| <input type="button" value="Search"/> <input type="button" value="Clear"/> | |
| Ever use a <i>wildcard</i> search? Click here for help. | |

Ever use a *wildcard* search? [Click here for help.](#)

One Possible Match found.

| Name | Status | Vendor No | Minority | City | State | Zip |
|-------------------------------|-----------|------------|----------|----------|----------------|-------|
| UNITED WAY OF ANDERSON COUNTY | Validated | 7000096435 | | ANDERSON | South Carolina | 29622 |

Export options: [CSV](#) | [Excel](#) | [XML](#)



State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

12/4/2023

United Way of Anderson County
Monica A Rockwell
PO Box 2067
Anderson, SC29625

RE: Registration Confirmation

Charity Public ID: P1166

Dear Monica A Rockwell :

This letter confirms that the Secretary of State's Office has received and accepted your Registration, therefore, your charitable organization is in compliance with the registration requirement of the "South Carolina Solicitation of Charitable Funds Act." The registration of your charitable organization will expire on 11/15/2024.

If any of the information on your Registration form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization.

If you have not yet filed your annual financial report or an extension for the annual financial report, the annual financial report is still due 4½ months after the close of your fiscal year.

- Annual financial reports must either be submitted on the Internal Revenue Service Form 990 or 990-EZ or the Secretary of State's Annual Financial Report Form.
- If you wish to extend the filing of that form with us, please submit a written request by email or fax to our office using the contact information below. Failure to submit the annual financial report may result in an administrative fine of up to \$2,000.00.

If you have any questions or concerns, please visit our website at www.sos.sc.gov or contact our office using the contact information below.

Sincerely,

Kimberly S. Wickersham
Director, Division of Public Charities

Internal Revenue Service**Department of the Treasury**

**P. O. Box 2508
Cincinnati, OH 45201**

Date: July 17, 2000

Foothills United Way Inc.
P.O. Box 2067
Anderson, SC 29622-2067

Person to Contact:

Bob Edwards 31-04014
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

57-0510602

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In June 1968, we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(A)(1) and 170(b)(1)(A)(vi) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

-2-

Foothills United Way Inc.
57-0510602

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

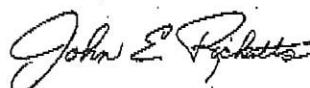
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

If you have questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



Department of the Treasury
Internal Revenue Service

P.O. Box 9941
Ogden UT 84409

In reply refer to: 0424043787
Apr. 04, 2003 LTR 252C
57-0510602 200112 01 000
00849

UNITED WAY OF ANDERSON COUNTY
PO BOX 2067
ANDERSON SC 29622-2067671

Taxpayer Identification Number: 57-0510602
Tax Period(s): Dec. 31, 2001

Form: 941

Dear Taxpayer:

Thank you for the inquiry dated Jan. 29, 2003.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call Cincinnati Svc Ctr at 1-877-829-5500 between the hours of 8:00 AM and 6:30 PM ET. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____