




# **United Way of Northeast Florida, Inc.**

**Independent Auditor's Report, Financial Statements,  
and Supplementary Information**

June 30, 2025



**United Way of Northeast Florida, Inc.**  
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**June 30, 2025**

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## Independent Auditor's Report

Board of Directors  
United Way of Northeast Florida, Inc.  
Jacksonville, Florida

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the financial statements of United Way of Northeast Florida, Inc., which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of United Way of Northeast Florida, Inc. as of June 30, 2025, 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 (GAAS) and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 United Way of Northeast Florida, 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 opinion.

#### ***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 of 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 Northeast Florida, Inc.'s ability to continue as a going concern within one year after the date that these 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 GAAS 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government 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 United Way of Northeast Florida, 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 Northeast Florida, 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.

### ***Other Matters***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Distributions to Agencies, and Schedule of Source and Expenditure of City Grant Funds 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 as of June 30, 2025. The information included within the Distributions to Agencies and Schedule of Source and Expenditure of City Grant Funds was subjected to our auditing procedures applied in the audit of the financial statements as of June 30, 2025 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of State Earnings, and Actual Expenses and Revenues Schedule 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 as of June 30, 2025. The information included within the Schedule of State Earnings and Actual Expenses and Revenues Schedule has not been subjected to the auditing procedures applied in the audits of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2025, on our consideration of United Way of Northeast Florida, 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 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 Northeast Florida, Inc.'s internal control over financial reporting and compliance.

**Forvis Mazars, LLP**

**Jacksonville, Florida  
October 24, 2025**

**Except for paragraph on Supplementary Information, as to which the date is February 20, 2026**

**United Way of Northeast Florida, Inc.**  
**Statement of Financial Position**  
**June 30, 2025**

**ASSETS**

|   |              |
|---|--------------|
| Cash and cash equivalents                         | \$ 6,761,346 |
| Restricted cash                                   | 813,023      |
| Investments                                       | 42,969,199   |
| Pledges receivable, net of allowance of \$583,985 | 5,705,023    |
| Grants and other receivables                      | 2,649,746    |
| Prepaid expenses and other assets                 | 235,632      |
| Property and equipment, net                       | 30,668       |
| Right-of-use asset, operating                     | 83,167       |
| Right-of-use asset, finance                       | 37,867       |

**Total Assets** \$ 59,285,671

**LIABILITIES AND NET ASSETS**

**Liabilities**

|   |            |
|---|------------|
| Accounts payable  | \$ 997,252 |
| Designations payable, net of allowance of \$46,812                      | 848,201    |
| Designations payable - corporate service, net of allowance of \$186,365 | 1,073,561  |
| Refundable advances   | 732,731    |
| First Coast Relief Fund payable   | 447,581    |
| Jacksonville Transformation Coalition Fund payable                      | 365,442    |
| Accrued expenses  | 1,405,866  |
| Operating lease liabilities   | 130,447    |
| Finance lease liabilities   | 39,413     |

**Total Liabilities** 6,040,494

**Net Assets**

|                            |            |
|----------------------------|------------|
| Without donor restrictions | 27,359,913 |
| With donor restrictions    | 25,885,264 |

**Total Net Assets** 53,245,177

**Total Liabilities and Net Assets** \$ 59,285,671

**United Way of Northeast Florida, Inc.**  
**Statement of Activities**  
**Year Ended June 30, 2025**

|  | <b>Without<br/>Donor<br/>Restrictions</b> | <b>With<br/>Donor<br/>Restrictions</b> | <b>Total</b>         |
|--|---|--|----------------------|
| <b>Public Support and Revenue</b>                |   |  |                      |
| Gross campaign results                           | \$ 8,228,532                              | \$ 679,174                             | \$ 8,907,706         |
| Provision for uncollectible                      | (170,635)                                 | -                                      | (170,635)            |
| Net campaign results                             | <u>8,057,897</u>                          | <u>679,174</u>                         | <u>8,737,071</u>     |
| Grant and contract revenue                       | 11,584,204                                | 289,367                                | 11,873,571           |
| Investment income, net                           | 1,309,635                                 | 2,774,938                              | 4,084,573            |
| Designations from other United Ways              | 17,433                                    | -                                      | 17,433               |
| Miscellaneous income                             | 1,021,685                                 | -                                      | 1,021,685            |
| Net assets released from restrictions            | <u>1,937,359</u>                          | <u>(1,937,359)</u>                     | <u>-</u>             |
| <b>Total Public Support and Revenue</b>          | <u>23,928,213</u>                         | <u>1,806,120</u>                       | <u>25,734,333</u>    |
| <b>Expenses</b>                                  |   |  |                      |
| <b>Program Services</b>                          |   |  |                      |
| Gross funds awarded/distributed                  | 16,009,401                                | -                                      | 16,009,401           |
| Donor designations                               | <u>(2,568,393)</u>                        | <u>-</u>                               | <u>(2,568,393)</u>   |
| Net funds awarded/distributed                    | 13,441,008                                | -                                      | 13,441,008           |
| <b>United Way Led Initiatives and Strategies</b> | <u>7,000,371</u>                          | <u>-</u>                               | <u>7,000,371</u>     |
| <b>Total Program Services</b>                    | 20,441,379                                | -                                      | 20,441,379           |
| <b>Supporting Services</b>                       | <u>3,225,231</u>                          | <u>-</u>                               | <u>3,225,231</u>     |
| <b>Total Expenses</b>                            | <u>23,666,610</u>                         | <u>-</u>                               | <u>23,666,610</u>    |
| <b>Increase in Net Assets</b>                    | 261,603                                   | 1,806,120                              | 2,067,723            |
| <b>Net Assets, Beginning of Year</b>             | <u>27,098,310</u>                         | <u>24,079,144</u>                      | <u>51,177,454</u>    |
| <b>Net Assets, End of Year</b>                   | <u>\$ 27,359,913</u>                      | <u>\$ 25,885,264</u>                   | <u>\$ 53,245,177</u> |

**United Way of Northeast Florida, Inc.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2025**

|  | <b>Supporting Services</b> |                                       |   |  | <b>Total</b>         |
|--|----------------------------|---------------------------------------|---|--|----------------------|
|  | <b>Program</b>             | <b>Management<br/>and<br/>General</b> | <b>Appeal for<br/>Financial<br/>Support</b> | <b>Total<br/>Supporting<br/>Services</b> |                      |
| Salaries                                   | \$ 3,781,081               | \$ 1,195,698                          | \$ 503,048                                  | \$ 1,698,746                             | \$ 5,479,827         |
| Employee benefits                          | 602,421                    | 190,505                               | 80,148                                      | 270,653                                  | 873,074              |
| Payroll taxes                              | 283,600                    | 89,683                                | 37,731                                      | 127,414                                  | 411,014              |
| <b>Total salaries and related expenses</b> | <b>4,667,102</b>           | <b>1,475,886</b>                      | <b>620,927</b>                              | <b>2,096,813</b>                         | <b>6,763,915</b>     |
| Professional fees                          | 629,547                    | 337,423                               | 27,172                                      | 364,595                                  | 994,142              |
| Advertising and promotion                  | 92,172                     | 134,884                               | 6,251                                       | 141,135                                  | 233,307              |
| Occupancy                                  | 401,479                    | 27,485                                | 44,688                                      | 72,173                                   | 473,652              |
| Insurance                                  | 42,082                     | 14,858                                | 6,324                                       | 21,182                                   | 63,264               |
| Depreciation                               | 83,289                     | 26,339                                | 11,081                                      | 37,420                                   | 120,709              |
| Information technology                     | 397,514                    | 125,707                               | 52,887                                      | 178,594                                  | 576,108              |
| Travel                                     | 44,991                     | 11,977                                | 3,685                                       | 15,662                                   | 60,653               |
| United Way Worldwide membership            | 274,523                    | 86,813                                | 36,523                                      | 123,336                                  | 397,859              |
| Bank charges and fees                      | 39,845                     | 12,600                                | 5,301                                       | 17,901                                   | 57,746               |
| Operating supplies and equipment           | 327,827                    | 66,337                                | 90,083                                      | 156,420                                  | 484,247              |
| Community impact and support               | 13,441,008                 | -                                     | -   | -  | 13,441,008           |
|  | <b>15,774,277</b>          | <b>844,423</b>                        | <b>283,995</b>                              | <b>1,128,418</b>                         | <b>16,902,695</b>    |
| <b>Total</b>                               | <b>\$ 20,441,379</b>       | <b>\$ 2,320,309</b>                   | <b>\$ 904,922</b>                           | <b>\$ 3,225,231</b>                      | <b>\$ 23,666,610</b> |

**United Way of Northeast Florida, Inc.**  
**Statement of Cash Flows**  
**Year Ended June 30, 2025**

|   |                     |
|---|---------------------|
| <b>Operating Activities</b>   |                     |
| Change in net assets  | \$ 2,067,723        |
| Adjustments to reconcile change in net assets to net cash used by operating activities                      |                     |
| Depreciation  | 120,709             |
| Noncash operating lease expense   | 151,267             |
| Amortization of finance leases  | 13,382              |
| Net investment gains  | (4,084,573)         |
| Change in provision for uncollectible pledges   | 298,360             |
| Change in provision for uncollectible designations payable  | (1,766)             |
| Changes in  |                     |
| Pledges receivable  | 495,480             |
| Grants and other receivables  | (22,144)            |
| Refundable advance  | (381,263)           |
| Prepaid expenses and other assets   | (5,965)             |
| Accounts payable  | (20,304)            |
| Accrued expenses  | (1,118,683)         |
| First Coast Relief Fund payable   | (319,741)           |
| Jacksonville Transformation Coalition Fund payable  | (34,558)            |
| Designations payable  | (206,310)           |
| Operating lease liabilities   | (242,254)           |
| <b>Net Cash used by Operating Activities</b>  | <u>(3,290,640)</u>  |
| <b>Investing Activities</b>   |                     |
| Proceeds from investments   | 3,157,124           |
| Purchase of investments   | (50,000)            |
| <b>Net Cash provided by Investing Activities</b>  | <u>3,107,124</u>    |
| <b>Financing Activities</b>   |                     |
| Principal payments on finance lease obligations   | (12,947)            |
| <b>Net Cash used by Financing Activities</b>  | <u>(12,947)</u>     |
| <b>Net Change in Cash, Cash Equivalents and Restricted Cash</b>   | (196,463)           |
| <b>Cash, Cash Equivalents and Restricted Cash, Beginning of Year</b>  | <u>7,770,832</u>    |
| <b>Cash, Cash Equivalents and Restricted Cash, End of Year</b>  | <u>\$ 7,574,369</u> |
| <b>Reconciliation of Cash, Cash Equivalents and Restricted cash to the statement of financial position:</b> |                     |
| Cash and cash equivalents   | \$ 6,761,346        |
| Restricted cash   | 813,023             |
|   | <u>\$ 7,574,369</u> |

## **Note 1. Nature of the Organization and Summary of Significant Accounting Policies**

Founded in 1924, United Way of Northeast Florida, Inc. ("United Way") is a philanthropic organization. United Way envisions a community of opportunity where everyone has hope and can reach their full potential. Because change doesn't happen alone, United Way's mission is to solve Northeast Florida's toughest challenges by connecting people, resources and ideas. The nonprofit organization's long tradition of addressing the human-service needs in Duval, Baker, Clay, Nassau and Northern St. Johns counties is made possible through the commitment of thousands of volunteers, donors and community partners. To learn more, visit [unitedwaynefl.org](http://unitedwaynefl.org) or follow @unitedwaynefl on Facebook, X, and Instagram.

The accompanying financial statements have been prepared on the accrual basis, and the accounts of United Way are maintained in accordance with the principles of not-for-profit accounting under accounting principles generally accepted in the United States of America.

Net assets and revenue, gains, expenses and losses are required to be classified as without or with donor restrictions based upon the following criteria:

1. Net assets without donor restrictions represent expendable funds available for operations, which are not otherwise limited by donor restrictions.
2. Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the United Way may spend the funds.

### ***Public Support and Revenues***

Contributions received are recorded as net assets without donor restriction or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as net assets released from restrictions.

Net assets with donor restrictions are campaign and grant revenues restricted for future years' operations and endowment funds. Earnings from the endowment funds can be used for general purposes.

### ***Use of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### ***Cash and Cash Equivalents***

Cash and cash equivalents include all highly liquid investments with original maturities of three months or less when purchased. United Way maintains bank deposits in excess of the Federal Deposit Insurance Corporation (FDIC) limit and this amount is approximately \$7,000,000 at June 30, 2025.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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***Restricted Cash***

In 2016, the First Coast Relief Fund was established by local leading nonprofit organizations in the greater Jacksonville, Florida area. This fund was established to help Northeast Florida residents in time of crisis by providing critical support through nonprofit and grassroots organizations when their resources and capacity are strained. During the establishment of the First Coast Relief Fund, United Way agreed to become the administrator of funds raised for First Coast Relief Fund.

In 2025, the Jacksonville Transformation Coalition Fund was established by local leading nonprofit organizations in the greater Jacksonville, Florida area. This fund was established to advance the shared vision of Jacksonville, Florida as a vibrant city where every individual thrives and proudly calls home. During the establishment of the Jacksonville Transformation Coalition Fund, United Way agreed to become the administrator of funds raised for the Jacksonville Transformation Coalition Fund.

United Way does not have variance power over funds raised for either of these initiatives and funds distributed from these initiatives must be approved by members of each respective initiative. Accordingly, cash received for either of these initiatives is accounted for as restricted cash with an offsetting liability.

***Investments***

Investments are recorded at fair value based on quoted market prices. The objective of United Way's Investment Policy is to ensure the safety of investment principal, provide for liquidity and maximize investment income. The Finance Committee continues to assess investments with a goal of ensuring the safety of the principal by investing with quality financial institutions.

***Campaign Contributions and Pledges***

United Way conducts a campaign annually that features contributor choice. Contributors may give through United Way's Community Impact Fund ("Community Impact Fund"), in which case, local volunteers review each program and make strategic funding recommendations based on the criticality of the need being addressed by the program, the program's impact on addressing the need, the participants' results in the program, the utilization of the program's capacity and the importance of United Way funding to the success of the program. Funding is granted annually with a formal review process occurring annually or every three years depending on the level of success of the program. Annual reports of performance measures and utilization of capacity are reviewed by staff and volunteers.

Contributions and pledges through the Community Impact Fund are recognized as revenue without donor restriction on the statements of activities in the fiscal year they are made by donors. United Way invests dollars raised through the community campaign toward the resolution of serious community issues in education, income and health. Contributors may designate specific focus areas to which their money will be directed. Contributions and pledges to specific focus areas are recognized as revenue with donor restrictions on the statements of activities in the fiscal year they are made by donors. Contributions and pledges are recorded on the statements of financial position as the commitments are made by the contributors and an allowance is provided for amounts estimated to be uncollectible.

Contributors may give by designating to specific United Way led programs. These contributions and pledges are classified as designations payable on the statements of financial position and are reflected as net campaign revenues (gross revenues net of contra expense) "With Donor Restrictions" on the statements of activities.

Contributors may give by designation to a specific not-for-profit agency approved by the Internal Revenue Service as eligible to receive charitable contributions. These agencies' programs are not subject to any United Way oversight. Contributions and pledges designated to specific agencies are classified as "designations payable" on the statements of financial position and are shown as zero net campaign revenues (Gross Revenues less off-setting Donor designations) on the statements of activities.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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United Way assists corporations with the distribution of employees' payroll deductions by forwarding funds to multiple United Ways and agencies across the country. These amounts are classified as "designations payable" or "designations payable – corporate service" on the statements of financial position.

The announced annual campaign differs from the total net campaign results reported on the statement of activities. The differences reported in the financial statements include gross and net campaign revenues for the current campaign, the immediate past campaign whose results were reported in the current fiscal year, as well as the future campaign where early results may have been recorded.

***Allowance for Uncollectible Pledges***

United Way utilizes a historical average for calculating the provision for uncollectible pledges adjusted by management estimates of current economic factors, applied to individual campaigns and corporate service campaigns, including donor designations. The allowance for uncollectible pledges was \$583,985 at June 30, 2025.

***Allowance for Uncollectible Designations***

United Way utilizes a historical average, adjusted by management estimates of current economic factor, applied to individual campaigns and corporate service campaigns, and adjusted by each campaign's designation ratio for calculating the provision for uncollectible pledge designations. The allowance for uncollectible pledge designations was \$46,812 at June 30, 2025. The allowance for uncollectible pledge designations corporate services was \$186,365 at June 30, 2025.

***Campaign Expenses***

Campaign expenses related to the appeal for financial support are recognized as incurred during the annual fundraising campaign.

***Grants and Other Receivables***

United Way received reimbursement grants from various sources including private donors; federal, state, and local governments; foundations; and other not-for-profit agencies. Operating receivables are funds expended in accordance with the grant agreements for which United Way will be reimbursed by the funder.

***Grant and Contract Revenue***

United Way's grant and contract revenue is recognized as performance obligations are met. These revenues consist of cost reimbursement grants with performance obligations satisfied within one year or less. In addition, United Way's contracts do not contain variable consideration and contract modifications are generally minimal.

***Functional Expenses***

Expenses are allocated to the various functional categories based on the purpose achieved by each expenditure. Salaries and benefits of cross-functional staff, in addition to certain other indirect expenses, are reported based upon the percentage of time expended by employees in the areas of program services, appeal for financial support, and management and general. The organization reviews and updates these annually to ensure accurate and current allocations of cross-functional expense reporting.

***Advertising Expenses***

Advertising costs are expensed as incurred, and totaled \$233,307 for the year ended June 30, 2025.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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***Property and Equipment***

Expenditures for property and equipment that qualify for capitalization in excess of \$5,000 are capitalized. Depreciation is computed using the straight-line method with estimated useful lives of the individual assets ranging from 3 to 10 years.

Property and equipment consist of the following at June 30, 2025:

|                                   |                    |
|-----------------------------------|--------------------|
| Furniture, equipment and software | \$ 849,131         |
| Leasehold improvements            | <u>1,137,320</u>   |
|                                   | 1,986,451          |
| Accumulated depreciation          | <u>(1,955,783)</u> |
| Total property and equipment, net | <u>\$ 30,668</u>   |

***Leases***

United Way determines if an arrangement is a lease or contains a lease at inception. Leases result in the recognition of right-of-use (“ROU”) assets and lease liabilities on the statement of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. United Way determines lease classification as operating or finance at the lease commencement date.

United Way combines lease and nonlease components, such as common area and other maintenance costs, in calculating the ROU assets and lease liabilities for its office buildings and equipment.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. United Way uses the implicit rate when it is readily determinable. As some leases do not provide an implicit rate, United Way uses the risk-free rate based on the information available at the commencement date to determine the present value of lease payments. United Way has elected not to record leases with an initial term of 12 months or less on the statement of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

***Refundable Advances***

Refundable advances consist of grant funds received in advance. These amounts will be recognized as revenue in the period in which the expenditures are made in accordance with the grant.

***Income Taxes***

United Way is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3). Accordingly, the accompanying financial statements do not reflect a provision or liability for federal and state income taxes. United Way has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2025.

***United Way Worldwide Membership***

United Way Worldwide membership is a support payment for which United Way receives, amongst other things, the right to use the national brand in charitable endeavors, national advocacy of issues, member education and training, centralized creation and support for marketing of fundraising campaigns, fostering of relationships with national organizations that support multiple members, establishment and monitoring of compliance with standards of accountability by members, establishment of policies and processes that improve operational efficiencies amongst members, and promotion of the concept of local community impact on a national scale.

### ***Cost Deduction Standards***

Effective July 1, 2004, United Way Worldwide issued Membership Standard M – Cost Deduction Requirements (“Standard”), which sets forth uniform standards for local United Way organizations to calculate the amount of fundraising and management and general expenses to deduct from donor pledges as well as the timing of disbursements of these funds. The organization meets or exceeds all requirements as set forth in this standard in terms of the fees charged as well as the timing of disbursements.

### ***Donated Services***

A substantial number of volunteer workers have donated periodic solicitation services needed for United Way’s annual appeal for financial support campaign. The activities of volunteer solicitors were not subject to a sufficient degree of operating supervision and control to enable United Way to have a proper basis for measuring and recording the value of time donated. Accordingly, no amounts have been recorded as contributions and expenses for the value of these services in the accompanying financial statements.

### ***Board Designated Net Assets***

United Way Board of Directors has approved the designation of monies from the Community Impact Fund for future disbursement in support of the Year-Round Emergency Response Fund, Endowment Fund, Strategic Board Investments, the Emergency Reserve, the Community Impact Capital Reserve, Affordable Housing, and Agency Allocations.

### ***Endowment Fund***

As part of its Planned Giving Program, United Way established and will grow Endowment funds to provide income for sustaining operations against fluctuations in the annual campaign revenue; to enhance annual campaign revenue from income generated by the endowed gifts; and to provide program funding flexibility not possible through annual campaign revenue including emergency funding, venture grants, administrative costs, challenge grants and infrastructure needs.

In addition to endowed funds held by United Way, it also maintains an organizational endowment fund (established in 1991) at The Community Foundation for Northeast Florida. United Way may elect to receive grants from United Way of Northeast Florida Endowment on an annual basis. During the fiscal year ended June 30, 2025, United Way did not elect to receive grants and those monies were returned to the endowment fund balance.

Three donors have established Alexis de Tocqueville Society endowments held at The Community Foundation to benefit and support United Way of Northeast Florida. The Community Foundation maintains variance power over these funds. Annual grants from these Funds are made to United Way of Northeast Florida to maintain the donors’ memberships in the Alexis de Tocqueville Society and support United Way’s work in basic needs, youth success, financial stability and health.

In 2023, the United Way established the George M. Baldwin endowment fund. The United Way maintains variance power over these funds. Annual grants from these funds are made by the United Way to local charities in the Jacksonville, Florida area that support handicapped, aged citizens, homeless, and various youth programs.

### ***Concentrations of Credit Risk***

United Way’s cash and cash equivalents are concentrated with a large financial institution. United Way regularly monitors its exposure to credit risk and only places its cash and cash equivalents with high credit quality financial institutions.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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**Note 2. Availability of Financial Assets**

The following reflects United Way's financial assets as of the financial position date reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date.

|   |                      |
|---|----------------------|
| Cash, cash equivalents, and restricted cash   | \$ 7,574,369         |
| Grants, pledges and other receivables   | 8,354,769            |
| Investments   | <u>42,969,199</u>    |
|   | <u>58,898,337</u>    |
| Less those unavailable for general expenditures within one year due to                    |                      |
| Restricted cash   | 813,023              |
| Donor-imposed restrictions with time or purpose restrictions                              | 25,885,264           |
| Board-designated net assets   | <u>14,872,836</u>    |
|   | <u>41,571,123</u>    |
| Financial assets available to meet cash needs for<br>general expenditures within one year | <u>\$ 17,327,214</u> |

United Way is substantially supported by contributions, as well as contracts and grants that are received on a reimbursement basis. Because a donor's restriction on a contribution requires resources to be used in a particular manner or in a future period, United Way must maintain sufficient resources to meet those responsibilities to its donors. As part of United Way's liquidity management, it has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations come due. United Way also has a significant degree of flexibility and discretion to manage its costs based on the annual contribution levels and financial assets available.

**Note 3. Retirement Plans**

***Thrift Plan***

United Way also sponsors a 403(b) tax-deferred annuity defined contribution thrift plan (the "Thrift Plan") for eligible employees. Eligible employees must be 21 years of age and completed one year of service. Eligible employees may contribute up to 20% of their salary and any allowable catch-up contributions not to exceed the maximum contribution permitted by Section 403(b) of the Internal Revenue Code. United Way will match employee contributions up to a maximum of 6% of the employee's salary. Employees are immediately fully vested for their individual accumulated contributions and become fully vested for employer contributions at the earlier of reaching the age 65 or completing three years of service. Employees may withdraw amounts from the Thrift Plan upon reaching the age of 59 ½, terminating service or on account of death or disability. Contributions made to the Thrift Plan by United Way for the year ended June 30, 2025, totaled approximately \$140,000.

***Deferred Compensation Plan***

United Way also sponsors a section 457(b) deferred compensation plan for highly compensated employees. Contributions to the plan for the year ended June 30, 2025, totaled approximately \$14,000.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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**Note 4. Leases**

***Finance Leases***

Finance leases consist of equipment for the use in the general operations of United Way. Termination of these leases generally is prohibited unless there is violation under the lease agreement.

***Operating Leases***

United Way leases its primary office space under an operating lease agreement that expires in December 2025. The lease requires United Way to pay all executory costs (property taxes, maintenance and insurance). Termination of the lease is generally prohibited unless there is a violation under the lease agreement.

***All Leases***

United Way does not have any lease agreements with related parties. United Way's leases do not contain any material residual value guarantees or material restrictive covenants.

The lease cost and other required information are as follows for the year ended June 30, 2025:

|  |    |                |
|--|----|----------------|
| Lease expense  |    |                |
| Finance lease expense  |    |                |
| Amortization of right of use asset   | \$ | 13,382         |
| Interest on lease liabilities  |    | 1,721          |
| Operating lease fixed cost   |    | 158,247        |
| Variable lease cost  |    | <u>49,686</u>  |
| Total lease cost   | \$ | <u>223,036</u> |
| Other information  |    |                |
| Cash paid for amounts included in the measurement of lease liabilities     |    |                |
| Operating cash flows from finance leases                                   | \$ | 1,762          |
| Financing cash flows from finance leases                                   |    | 12,905         |
| Operating cash flows from operating leases                                 |    | 242,254        |
| Right-of-use assets obtained in exchange for new finance lease liabilities |    | -              |
| Weighted-average remaining lease term                                      |    |                |
| Finance leases   |    | 2.89 years     |
| Operating leases   |    | .57 years      |
| Weighted-average discount rate   |    |                |
| Finance leases   |    | 3.81%          |
| Operating leases   |    | 2.88%          |

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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Future minimum lease payments and reconciliation to the statement of financial position are as follows at June 30, 2025:

|  | <u>Finance<br/>Leases</u> | <u>Operating<br/>Leases</u> |
|--|---------------------------|-----------------------------|
| 2026                                     | \$ 14,667                 | \$ 128,383                  |
| 2027                                     | 14,667                    | 2,970                       |
| 2028                                     | <u>12,178</u>             | <u>-</u>                    |
| Total future undiscounted lease payments | 41,512                    | 131,353                     |
| Interest                                 | <u>(2,099)</u>            | <u>(906)</u>                |
| Lease liabilities                        | <u>\$ 39,413</u>          | <u>\$ 130,447</u>           |

**Note 5. Fair Value Measurements**

Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Generally accepted accounting principles requires disclosure about how fair value is determined for assets and liabilities and establishes a hierarchy for which these assets and liabilities must be grouped based on significant levels of inputs as follows:

- Level 1** Quoted prices in active markets for identical assets or liabilities;
- Level 2** Quoted prices in active markets for similar assets and liabilities and inputs that are observable for the asset or liability; or
- Level 3** Unobservable inputs, such as discounted cash flow models or valuations.

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of the observable inputs and minimize the use of unobservable inputs. The table below summarize investments, by level, for items measured at fair value on a recurring basis as of June 30, 2025:

|                                | <u>Fair Value</u>    | <u>Fair Value Measurements Using</u>  |  |  |
|--------------------------------|----------------------|---|--|--|
|                                |                      | <u>Quoted Prices<br/>in Active<br/>Markets for<br/>Identical<br/>Assets<br/>(Level 1)</u> | <u>Significant<br/>Other<br/>Observable<br/>Inputs<br/>(Level 2)</u> | <u>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</u> |
| Equities                       |                      |   |  |  |
| Large cap                      | \$ 15,186,692        | \$ 15,186,692   | \$ -   | \$ -   |
| Mid cap                        | 3,591,577            | 3,591,577   | -  | -  |
| Small cap                      | 141,342              | 141,342   | -  | -  |
| International developed        | 480,540              | 480,540   | -  | -  |
| Emerging markets               | 28,514               | 28,514  | -  | -  |
| Domestic mutual funds          | 6,541,926            | 6,541,926   | -  | -  |
| Fixed income                   |                      |   |  |  |
| Domestic                       | 10,561,428           | 10,561,428  | -  | -  |
| Global high yield taxable      | 806,500              | 806,500   | -  | -  |
| International emerging markets | 503,986              | 503,986   | -  | -  |
| Investment grade taxable       | 4,418,422            | 4,418,422   | -  | -  |
| Real assets fund               | 402,423              | 402,423   | -  | -  |
| Commodities                    | 305,849              | 305,849   | -  | -  |
| Total investments              | <u>\$ 42,969,199</u> | <u>\$ 42,969,199</u>  | <u>\$ -</u>  | <u>\$ -</u>  |

**Note 6. Board Designated Net Assets without Restrictions**

Board designated net assets are as follows as of June 30, 2025:

|   |                      |
|---|----------------------|
| Year-round emergency response fund                    | \$ 53,314            |
| Strategic board investments, includes capital reserve | 1,362,614            |
| Affordable housing                                    | 7,973,083            |
| Emergency reserve                                     | 850,000              |
| Community impact capital reserve                      | 595,000              |
| Agency allocations                                    | 3,244,304            |
| Endowment fund  | <u>794,521</u>       |
|   | <u>\$ 14,872,836</u> |

**Note 7. Net Assets with Donor Restrictions**

Donor restricted net assets consist of the following:

|                                  | <u>July 1,<br/>2024</u> | <u>Increase/<br/>Contributions</u> | <u>Decreases/<br/>Uses</u> | <u>June 30,<br/>2025</u> |
|----------------------------------|-------------------------|------------------------------------|----------------------------|--------------------------|
| Donor-restricted contributions   | \$ 586,213              | \$ 479,174                         | \$ (565,803)               | \$ 499,584               |
| Time-restricted contributions    | -                       | 200,000                            | -                          | 200,000                  |
| Grants and contracts             | -                       | 289,367                            | (128,808)                  | 160,559                  |
| Donor-restricted endowment funds | <u>23,492,931</u>       | <u>2,774,938</u>                   | <u>(1,242,748)</u>         | <u>25,025,121</u>        |
|                                  | <u>\$ 24,079,144</u>    | <u>\$ 3,743,479</u>                | <u>\$ (1,937,359)</u>      | <u>\$ 25,885,264</u>     |

**Note 8. Endowments**

United Way's endowments consist of individual donor-restricted endowment funds established for a variety of purposes and board designated endowments. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

***Interpretation of Relevant Law***

The Board of Directors of United Way has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of the interpretation, United Way classifies as net assets with restrictions (a) the original value of the gifts donated to the donor-restricted endowment, (b) the original value of subsequent gifts to the donor-restricted endowment, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time of the accumulation to the fund.

United Way considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

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

***Return Objectives and Risk Parameters***

United Way has adopted investment and spending policies for endowment assets that attempt to maximize long-term results with an acceptable level of risk. Endowment assets include those assets of donor-restricted funds that United Way must hold in perpetuity or for a donor-specified period or purpose. Under this policy, as approved by the Board of Directors, the endowment assets are invested to maximize long-term results, consistent with an acceptable level of risk. The goal is to produce a return on the assets to support the programmatic purposes, while also achieving growth of principal in order to maintain real purchasing power. This approach helps assure that gifts to endowment funds keep pace with inflation and always support the designated activity.

***Strategies Employed for Achieving Objectives***

To satisfy its long-term rate-of-return objectives, United Way relies on a total return strategy in which the investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). United Way targets a diversified asset allocation that balances fixed-income and equity-based investments to achieve its long-term return objectives within acceptable risk constraints.

***Spending Policy and How the Investment Objective Relate to Spending Policy***

Consistent with United Way’s objective to ensure long-term results of its endowments, United Way has adopted the following spending policy for donor-restricted endowments:

1. Annual earnings will be re-invested to build the endowed funds.
2. Once the Audit Committee has deemed funds are available for distributions, no more than five percent (5%) of the average portfolio value over the prior three years, using December 31st valuations will be spent annually.
3. Distributions will begin on July 1 of the next fiscal year.

United Way’s objective is to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

The endowment net asset composition, by type of fund, is as follows as of June 30, 2025:

|                                  | <b><u>Without<br/>Donor<br/>Restrictions</u></b> | <b><u>With<br/>Donor<br/>Restrictions</u></b> | <b><u>Total<br/>Endowment<br/>Net Assets</u></b> |
|----------------------------------|--|---|--|
| Donor-restricted endowment funds | \$ -   | \$ 25,025,121                                 | \$ 25,025,121                                    |
| Board-designated endowment fund  | <u>794,521</u>                                   | <u>-</u>                                      | <u>794,521</u>                                   |
| Total funds                      | <u>\$ 794,521</u>                                | <u>\$ 25,025,121</u>                          | <u>\$ 25,819,642</u>                             |

**United Way of Northeast Florida, Inc.**  
**Notes to Financial Statements**  
**June 30, 2025**

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The changes in endowment assets is as follows as of June 30, 2025:

|  | <b><u>Without<br/>Donor<br/>Restrictions</u></b> | <b><u>With<br/>Donor<br/>Restrictions</u></b> | <b><u>Total<br/>Endowment<br/>Net Assets</u></b> |
|--|--|---|--|
| Assets                                     |  |   |  |
| Endowment net assets, June 30, 2024        | \$ 710,822                                       | \$ 23,492,931                                 | \$ 24,203,753                                    |
| Contributions                              | -  | 50,000  | 50,000   |
| Interest and dividend income               | 20,561   | 685,585                                       | 706,146  |
| Net appreciation (realized and unrealized) | 67,649   | 2,039,353                                     | 2,107,002  |
| Amounts appropriated for expenditures      | <u>(4,511)</u>                                   | <u>(1,242,748)</u>                            | <u>(1,247,259)</u>                               |
| Total funds at June 30, 2025               | <u>\$ 794,521</u>                                | <u>\$ 25,025,121</u>                          | <u>\$ 25,819,642</u>                             |

**Note 9. Subsequent Events**

United Way has evaluated the effect subsequent events would have on the financial statements through October 24, 2025, which is the date the financial statements were available to be issued.

## ***Other Information***

**United Way of Northeast Florida, Inc.**  
**Distributions to Agencies**  
**Year Ended June 30, 2025**

| Agency Name  | Community<br>Support | Donor<br>Designations | Total      |
|--|----------------------|-----------------------|------------|
| ABILITY HOUSING, INC.  | \$ 112,500           | \$ 1,042              | \$ 113,542 |
| AMERICAN CANCER SOCIETY-FLORIDA DIVISION                           | -                    | 5,426                 | 5,426      |
| AMERICAN HEART ASSOCIATION OF JACKSONVILLE                         | -                    | 26,136                | 26,136     |
| AMERICAN RED CROSS NATIONAL HEADQUARTERS                           | -                    | 5,286                 | 5,286      |
| AMERICAN RED CROSS OF NORTHEAST FLORIDA                            | -                    | 9,520                 | 9,520      |
| AMERICA'S SECOND HARVEST OF THE BIG BEND                           | -                    | 5,000                 | 5,000      |
| AMIKIDS JACKSONVILLE, INC  | 42,500               | -                     | 42,500     |
| ANGELWOOD, INC.  | -                    | 5,814                 | 5,814      |
| BAKER COUNTY COUNCIL ON AGING                                      | 51,110               | 2,666                 | 53,776     |
| BAPTIST HEALTH SYSTEM FOUNDATION, INC                              | -                    | 26,364                | 26,364     |
| BARNABAS CENTER, INC.  | 99,288               | 20,518                | 119,806    |
| BEACHES EMERGENCY ASSISTANCE MINISTRY                              | 41,000               | 1,356                 | 42,356     |
| BIG BROTHERS BIG SISTERS OF NORTHEAST FLORIDA                      | 162,500              | 4,941                 | 167,441    |
| BOY SCOUTS OF AMERICA-NORTH FLORIDA COUNCIL                        | -                    | 11,509                | 11,509     |
| BOYS & GIRLS CLUB OF NORTHEAST FLORIDA                             | 497,500              | 3,109                 | 500,609    |
| BRYANT UNIVERSITY  | -                    | 10,000                | 10,000     |
| CARES JUSTICE INSTITUTE INC.                                       | 10,000               | -                     | 10,000     |
| CATHEDRAL ARTS PROJECT, INC.                                       | 92,500               | 6,892                 | 99,392     |
| CATHOLIC CHARITIES BUREAU OF JACKSONVILLE                          | -                    | 33,796                | 33,796     |
| CATHOLIC CHARITIES OF THE DIOCESE OF ROCKVILLE CENTRE              | -                    | 22,885                | 22,885     |
| CENTER FOR SUSTAINABLE AGRICULTURAL EXCELLENCE AND CONSERVATION    | 5,000                | -                     | 5,000      |
| CHILD GUIDANCE CENTER, INC.  | 1,585,055            | 160                   | 1,585,215  |
| CHILDREN'S HOME SOCIETY OF FLORIDA                                 | 900,186              | 1,606                 | 901,792    |
| CITY RESCUE MISSION  | -                    | 6,193                 | 6,193      |
| CITY YEAR, INC (JACKSONVILLE)                                      | 150,000              | 3,976                 | 153,976    |
| CLARA WHITE MISSION  | 22,500               | 2,998                 | 25,498     |
| CLAY COUNTY EDUCATION FOUNDATION                                   | 15,000               | 215                   | 15,215     |
| COMMUNITIES IN SCHOOLS OF JACKSONVILLE                             | 98,500               | 2,623                 | 101,123    |
| COMMUNITY COALITION ALLIANCE, INC.                                 | 10,000               | -                     | 10,000     |
| COMMUNITY HOSPICE OF NORTHEAST FLORIDA FOUNDATION FOR CARING, INC. | 11,000               | 10,867                | 21,867     |
| CROSS CREEK PRESBYTERIAN CHURCH                                    | -                    | 7,500                 | 7,500      |
| CROSSWATER COMMUNITY CHURCH  | -                    | 5,083                 | 5,083      |
| DANIEL MEMORIAL INC.   | 1,557,409            | 6,891                 | 1,564,300  |
| DCPS SOUTHSIDE MIDDLE SCHOOL NO. 211                               | 10,000               | -                     | 10,000     |
| DELORES BARR WEAVER POLICY CENTER                                  | -                    | 5,356                 | 5,356      |
| DIOCESE OF SAINT AUGUSTINE   | -                    | 5,082                 | 5,082      |
| DOWNTOWN ECUMENICAL SERVICES COUNCIL                               | 141,250              | 1,898                 | 143,148    |
| DUVAL COUNTY PUBLIC SCHOOLS  | 101,000              | -                     | 101,000    |
| EARLY LEARNING COALITION OF DUVAL COUNTY                           | 170,239              | 15                    | 170,254    |
| EDWARD WATERS UNIVERSITY   | 10,000               | 10,010                | 20,010     |
| EMPOWERMENT RESOURCES INC.   | 12,572               | 213                   | 12,785     |
| EPISCOPAL CHILDREN'S SERVICES                                      | 93,814               | 2,323                 | 96,137     |
| EVANGEL TEMPLE AOG CHURCH  | -                    | 7,042                 | 7,042      |
| EXCHANGE CLUB FAMILY CENTER  | -                    | 12,857                | 12,857     |
| FAMILY FOUNDATIONS   | 864,041              | 386                   | 864,427    |
| FAMILY SUPPORT SERVICES OF NORTH FLORIDA, INC.                     | 162,500              | 774                   | 163,274    |
| FEEDING NORTHEAST FLORIDA  | 225,000              | 5,663                 | 230,663    |
| FLORIDA SHERIFFS YOUTH RANCHES                                     | 8,000                | 74                    | 8,074      |
| FRIENDS OF THE QUILT   | 7,200                | -                     | 7,200      |
| GIRL SCOUTS OF GATEWAY COUNCIL                                     | 45,000               | 2,342                 | 47,342     |

**United Way of Northeast Florida, Inc.**  
**Distributions to Agencies**  
**Year Ended June 30, 2025**

**(Continued)**

| Agency Name   | Community Support | Donor Designations | Total   |
|---|-------------------|--------------------|---------|
| GIRLS INCORPORATED OF JACKSONVILLE                  | 76,250            | 1,625              | 77,875  |
| GOODWILL INDUSTRIES OF NORTH FLORIDA                | 65,000            | 1,572              | 66,572  |
| GREATER JACKSONVILLE COMMUNITY CHURCH, INC.         | 10,000            | -                  | 10,000  |
| GREATER VALDOSTA UNITED WAY                         | -                 | 9,778              | 9,778   |
| GROUNDWORK JACKSONVILLE INC.                        | 5,000             | 1,051              | 6,051   |
| HABITAT FOR HUMANITY OF JACKSONVILLE                | -                 | 43,200             | 43,200  |
| HASKELL - UNITED WAY OF GREATER MILWAUKEE           | -                 | 16,960             | 16,960  |
| HEART OF FLORIDA UNITED WAY                         | -                 | 23,228             | 23,228  |
| HISTORIC EASTSIDE CDC                               | 9,000             | -                  | 9,000   |
| HUBBARD HOUSE, INC.                                 | 35,000            | 6,796              | 41,796  |
| I.M. SULZBACHER CENTER FOR THE HOMELESS, INC.       | 236,000           | 17,489             | 253,489 |
| INFINITY FOOD PANTRY INC                            | 8,000             | -                  | 8,000   |
| JACKSONVILLE AREA LEGAL AID                         | 85,000            | 2,106              | 87,106  |
| JACKSONVILLE PUBLIC EDUCATION FUND                  | 49,983            | 1,058              | 51,041  |
| JACKSONVILLE SCHOOL FOR AUTISM                      | -                 | 6,508              | 6,508   |
| JACKSONVILLE SPEECH & HEARING CENTER                | -                 | 6,796              | 6,796   |
| JACKSONVILLE SYMPHONY ASSOCIATION                   | -                 | 10,866             | 10,866  |
| JACKSONVILLE UNIVERSITY                             | -                 | 15,241             | 15,241  |
| JASMYN  | 25,000            | 15,803             | 40,803  |
| JEWISH COMMUNITY ALLIANCE                           | -                 | 110,384            | 110,384 |
| JEWISH FAMILY & COMMUNITY SERVICES                  | 207,588           | -                  | 207,588 |
| JEWISH FEDERATION OF JACKSONVILLE                   | -                 | 91,321             | 91,321  |
| LIAM LIVES FOUNDATION INC                           | 10,000            | -                  | 10,000  |
| LISC LOCAL INITIATIVE SUPPORT                       | 288,500           | -                  | 288,500 |
| LITERACY ALLIANCE OF NORTHEAST FLORIDA, INC.        | 74,750            | 280                | 75,030  |
| LUTHERAN SOCIAL SERVICES OF NORTHEAST FLORIDA, INC. | 72,250            | 4,662              | 76,912  |
| LYCOMING COUNTY UNITED WAY                          | -                 | 7,875              | 7,875   |
| MALIVAI WASHINGTON KIDS FOUNDATION, INC.            | 135,000           | 988                | 135,988 |
| MAYO CLINIC   | -                 | 15,081             | 15,081  |
| MELANIN COLLABORATIVE GROUP INC                     | 9,100             | -                  | 9,100   |
| MEMORIAL MEDICAL CENTER FOUNDATION                  | -                 | 9,324              | 9,324   |
| MEMORIAL SLOAN KETTERING CANCER CENTER              | -                 | 8,250              | 8,250   |
| MILE HIGH UNITED WAY                                | -                 | 19,283             | 19,283  |
| MISSION OF THE DIRT ROAD                            | 9,000             | -                  | 9,000   |
| MOCA JACKSONVILLE                                   | -                 | 30,183             | 30,183  |
| NASSAU COUNTY COUNCIL ON AGING                      | 70,050            | 21,944             | 91,994  |
| NATIONAL COAST GUARD MUSEUM ASSOCIATION INC         | -                 | 20,000             | 20,000  |
| NEW HEIGHTS OF NORTHEAST FLORIDA                    | 30,000            | -                  | 30,000  |
| NORTH FLORIDA OFFICE OF PUBLIC GUARDIAN, INC        | 30,000            | -                  | 30,000  |
| NORTH FLORIDA SCHOOL OF SPECIAL EDUCATION           | -                 | 8,633              | 8,633   |
| NORTH RIVERSIDE COMMUNITY DEVELOPMENT CORPORATION   | 11,000            | -                  | 11,000  |
| NORTHEAST FLORIDA AREA AGENCY ON AGING              | 100,000           | 914                | 100,914 |
| NORTHSIDE COMMUNITY INVOLVEMENT                     | 12,500            | 247                | 12,747  |
| OPERATION NEW HOPE                                  | 87,500            | 8                  | 87,508  |
| PACE CENTER FOR GIRLS                               | 25,000            | 25,466             | 50,466  |
| PICO CANYON PTA                                     | -                 | 7,253              | 7,253   |
| PINE CASTLE, INC.                                   | -                 | 6,949              | 6,949   |
| POSSABILITIESPLUS                                   | -                 | 7,500              | 7,500   |
| READ USA, INC.                                      | 62,500            | -                  | 62,500  |
| RIVER GARDEN HEBREW HOME                            | -                 | 17,477             | 17,477  |

**United Way of Northeast Florida, Inc.**  
**Distributions to Agencies**  
**Year Ended June 30, 2025**

**(Continued)**

| Agency Name  | Community Support | Donor Designations | Total     |
|--|-------------------|--------------------|-----------|
| SAINT JAMES AME CHURCH                             | 10,000            | -                  | 10,000    |
| SALVATION ARMY NORTHEAST FLORIDA AREA COMMAND      | 135,000           | 11,916             | 146,916   |
| SEAMARK RANCH                                      | 10,000            | 6,460              | 16,460    |
| ST. AUGUSTINE HUMANE SOCIETY                       | -                 | 5,535              | 5,535     |
| ST. JAMES INN                                      | -                 | 10,250             | 10,250    |
| ST. JOSEPHS CATHOLIC CHURCH                        | -                 | 7,171              | 7,171     |
| ST. VINCENTS FOUNDATION                            | 20,000            | 158                | 20,158    |
| TEACH FOR AMERICA, INC.                            | -                 | 9,625              | 9,625     |
| THE ARC JACKSONVILLE, INC                          | 43,500            | 3,038              | 46,538    |
| THE CARPENTER'S SHOP CENTER, INC                   | 12,000            | 102                | 12,102    |
| THE CHURCH OF ELEVEN22                             | -                 | 8,544              | 8,544     |
| THE COMMUNITY FOUNDATION OF NORTHEAST FLORIDA      | -                 | 10,000             | 10,000    |
| THE DONNA FOUNDATION                               | 5,500             | 458                | 5,958     |
| THE DOUGLAS ANDERSON SCHOOL OF THE ARTS FOUNDATION | -                 | 8,259              | 8,259     |
| THE HUB @ KINGS ROAD                               | -                 | 100,000            | 100,000   |
| THE LJD JEWISH FAMILY & COMMUNITY SERVICES, INC.   | 3,677,583         | 10,369             | 3,687,952 |
| THE SANCTUARY OF NORTHEAST FLORIDA, INC.           | 45,000            | 663                | 45,663    |
| UNITED WAY MIAMI, INC.                             | -                 | 19,402             | 19,402    |
| UNITED WAY OF BROWARD COUNTY                       | -                 | 12,925             | 12,925    |
| UNITED WAY OF BUFFALO & ERIE COUNTY                | -                 | 11,026             | 11,026    |
| UNITED WAY OF CENTRAL ALABAMA                      | -                 | 5,497              | 5,497     |
| UNITED WAY OF CENTRAL FLORIDA                      | -                 | 8,443              | 8,443     |
| UNITED WAY OF COASTAL AND WESTERN CONNECTICUT      | -                 | 38,999             | 38,999    |
| UNITED WAY OF COASTAL GEORGIA                      | -                 | 8,724              | 8,724     |
| UNITED WAY OF DANE COUNTY                          | -                 | 5,062              | 5,062     |
| UNITED WAY OF FORSYTH NORTH CAROLINA               | -                 | 5,688              | 5,688     |
| UNITED WAY OF GREATER ATLANTA                      | -                 | 72,020             | 72,020    |
| UNITED WAY OF GREATER CINCINNATI                   | -                 | 33,028             | 33,028    |
| UNITED WAY OF GREATER HOUSTON                      | -                 | 29,285             | 29,285    |
| UNITED WAY OF GREATER LOS ANGELES                  | -                 | 27,542             | 27,542    |
| UNITED WAY OF GREATER NASHVILLE                    | -                 | 5,970              | 5,970     |
| UNITED WAY OF GREATER PHILADELPHIA AND SOUTHERN NJ | -                 | 6,432              | 6,432     |
| UNITED WAY OF GREENWICH                            | -                 | 6,405              | 6,405     |
| UNITED WAY OF INDIAN RIVER COUNTY                  | -                 | 11,496             | 11,496    |
| UNITED WAY OF KING COUNTY-WA                       | -                 | 6,702              | 6,702     |
| UNITED WAY OF MADISON COUNTY-AL                    | -                 | 25,010             | 25,010    |
| UNITED WAY OF METRO CHICAGO                        | -                 | 27,084             | 27,084    |
| UNITED WAY OF METROPOLITAN DALLAS                  | -                 | 46,582             | 46,582    |
| UNITED WAY OF NORTH CENTRAL FLORIDA                | -                 | 32,885             | 32,885    |
| UNITED WAY OF PALM BEACH COUNTY                    | -                 | 19,271             | 19,271    |
| UNITED WAY OF SAN DIEGO COUNTY                     | -                 | 15,096             | 15,096    |
| UNITED WAY OF SOUTHEAST GEORGIA                    | -                 | 6,040              | 6,040     |
| UNITED WAY OF SOUTHWESTERN PENNSYLVANIA            | -                 | 5,093              | 5,093     |
| UNITED WAY OF ST. JOHNS COUNTY 2                   | -                 | 24,496             | 24,496    |
| UNITED WAY OF ST. LUCIE COUNTY                     | -                 | 5,947              | 5,947     |
| UNITED WAY OF THE BAY AREA                         | -                 | 37,567             | 37,567    |
| UNITED WAY OF THE BIG BEND                         | -                 | 7,212              | 7,212     |
| UNITED WAY OF THE CAPITAL REGION-PA                | -                 | 25,283             | 25,283    |
| UNITED WAY OF THE GREATER TRIANGLE                 | -                 | 23,722             | 23,722    |
| UNITED WAY OF THE MIDLANDS-SC                      | -                 | 7,068              | 7,068     |

**United Way of Northeast Florida, Inc.**  
**Distributions to Agencies**  
**Year Ended June 30, 2025**

**(Continued)**

| Agency Name                                  | Community Support | Donor Designations | Total         |
|--|-------------------|--------------------|---------------|
| UNITED WAY OF THE NATIONAL CAPITAL AREA      | -                 | 75,289             | 75,289        |
| UNITED WAY OF THE VIRGINIA PENINSULA         | -                 | 10,366             | 10,366        |
| UNITED WAY OF THOMAS COUNTY                  | -                 | 17,680             | 17,680        |
| UNITED WAY OF VOLUSIA-FLAGLER COUNTIES       | -                 | 14,521             | 14,521        |
| UNITED WAY OF WEST FLORIDA                   | -                 | 16,099             | 16,099        |
| UNITED WAY SUNCOAST                          | -                 | 35,682             | 35,682        |
| UNIVERSITY OF FLORIDA FOUNDATION             | 10,000            | 4,500              | 14,500        |
| UNIVERSITY OF NORTH FLORIDA FOUNDATION, INC. | 21,500            | 107                | 21,607        |
| URBAN GEOPONICS                              | 8,000             | -                  | 8,000         |
| U-TURNS, INC                                 | 83,499            | -                  | 83,499        |
| VISION IS PRICELESS COUNCIL, INC.            | 6,250             | 4,928              | 11,178        |
| VOLUNTEERS IN MEDICINE JACKSONVILLE, INC.    | 35,000            | 3,519              | 38,519        |
| WORLD AFFAIRS COUNCIL OF JACKSONVILLE        | -                 | 15,000             | 15,000        |
| WOUNDED WARRIOR PROJECT                      | -                 | 8,389              | 8,389         |
| YEAR UP, INC.                                | 18,750            | 51                 | 18,801        |
| YMCA OF FLORIDA'S FIRST COAST                | 70,000            | 66,123             | 136,123       |
| YOUTH CRISIS CENTER                          | 32,000            | 539                | 32,539        |
| ALL OTHER AGENCY DESIGNATIONS                | 44,291            | 581,544            | 625,835       |
|  | \$ 13,441,008     | \$ 2,568,393       | \$ 16,009,401 |

**United Way of Northeast Florida, Inc.**  
**Schedule of Source and Expenditure of City Grant Funds**  
**Per Ordinance Code Chapter 118.205 (e)**  
**For Fiscal Year 2024-2025**

**CITY OF JACKSONVILLE**

|   | 211   | ED  | 211   | ED  | MU  | 988  |
|---|---|---|---|---|---|--|
|   | City Of Jax<br>Contract Year<br>2023-2024<br>Grant #5 | City Of Jax<br>Contract Year<br>2023-2024<br>Grant #6 | City Of Jax<br>Contract Year<br>2024-2025<br>Grant #7 | City Of Jax<br>Contract Year<br>2024-2025<br>Grant #8 | City Of Jax<br>Contract Year<br>2024-2025<br>Grant #9 | City Of Jax<br>Contract Year<br>2024-2025<br>Grant #10 |
| Amount of Award (per City budget ordinance) - Unaudited | 150,000   | 1,000,000   | 250,000   | 2,000,000   | 100,000   | 200,000  |
| Actual Amount Received from City 7/1/2023-6/30/2024     | (102,120)   | (500,000)   | -   | -   | -   | -  |
| Actual Amount Received from City 7/1/2024-6/30/2025     | (47,880)  | (500,000)   | -   | (416,673)   | -   | (125,335)  |
| Amount Remaining to be Distributed - Unaudited          | -   | -   | 250,000   | 1,583,327   | 100,000   | 74,665   |

**Expenditures of City Funds**

**City of Jacksonville 211 Appropriations Funding FY 2023-2024 - \$150,000**

| Item                         | Budgeted<br>(Unaudited) | Actual 10/1/2023-<br>6/30/2024 | 7/1/2024-<br>09/30/2024 | Total Actual   | Remaining<br>Balance<br>(Unaudited) |
|------------------------------|-------------------------|--------------------------------|-------------------------|----------------|-------------------------------------|
| Salaries and Wages           | 125,000                 | 110,215                        | 14,785                  | 125,000        | -                                   |
| Service PT DB and CRM        | 10,000                  | 10,000                         | -                       | 10,000         | -                                   |
| Telephone and Communications | 15,000                  | 15,000                         | -                       | 15,000         | -                                   |
| <b>Total</b>                 | <b>150,000</b>          | <b>135,215</b>                 | <b>14,785</b>           | <b>150,000</b> | <b>-</b>                            |

**City of Jacksonville 211 Appropriations Funding FY 2024-2025 - \$250,000**

| Item                                   | Budgeted<br>(Unaudited) | Actual 10/1/2024-<br>6/30/2025 | 7/1/2025-<br>09/30/2025 | Total Actual   | Remaining<br>Balance<br>(Unaudited) |
|--|-------------------------|--------------------------------|-------------------------|----------------|-------------------------------------|
| Salaries and Wages                     | 132,106                 | 125,173                        |                         | 125,173        | 6,933                               |
| FICA and Med Tax                       | 10,106                  | 9,806                          |                         | 9,806          | 300                                 |
| Health Insurance                       | 16,933                  | 16,933                         |                         | 16,933         | 0                                   |
| Rent Occupancy                         | 28,291                  | 28,291                         |                         | 28,291         | 0                                   |
| Telephone and Communications           | 50,000                  | 32,664                         |                         | 32,664         | 17,336                              |
| Insurance Property & General Liability | 7,964                   | 7,931                          |                         | 7,931          | 33                                  |
| Other-Computers & Software             | 4,000                   | -                              |                         | -              | 4,000                               |
| Other-State Required Membership        | 600                     | 585                            |                         | 585            | 15                                  |
| <b>Total</b>                           | <b>250,000</b>          | <b>221,383</b>                 | <b>-</b>                | <b>221,383</b> | <b>28,617</b>                       |

Note, Insurance and property was accrued based on accounting period according to GAAP, but submitted to COJ in July 2025 per their guidance

**City of Jacksonville Eviction Diversion Funding FY 2023-2024 - \$1,000,000**

| Item             | Budgeted<br>(Unaudited) | Actual 10/1/2023-<br>6/30/2024 | 7/1/2024-<br>12/31/2024 | Total Actual     | Remaining<br>Balance<br>(Unaudited) |
|------------------|-------------------------|--------------------------------|-------------------------|------------------|-------------------------------------|
| Telephone        | 50,000                  | -                              | 50,000                  | 50,000           | -                                   |
| Client Rent      | 860,000                 | 338,836                        | 521,164                 | 860,000          | 0                                   |
| Client Utilities | 90,000                  | 16,483                         | 73,517                  | 90,000           | (0)                                 |
| <b>Total</b>     | <b>1,000,000</b>        | <b>355,319</b>                 | <b>644,681</b>          | <b>1,000,000</b> | <b>(0)</b>                          |

**City of Jacksonville Eviction Diversion Funding FY 2024-2026 - \$2,000,000**

| Item               | Budgeted<br>(Unaudited) | Actual 10/1/2024-<br>6/30/2025 | 7/1/2025-<br>06/30/2026 | Total Actual   | Remaining<br>Balance<br>(Unaudited) |
|--------------------|-------------------------|--------------------------------|-------------------------|----------------|-------------------------------------|
| Salaries and Wages | 321,586                 | 90,860                         |                         | 90,860         | 230,726                             |
| FICA and Med Tax   | 24,601                  | 6,810                          |                         | 6,810          | 17,791                              |
| Fringe Benefits    | 38,541                  | 14,314                         |                         | 14,314         | 24,227                              |
| Telephone          | 76,000                  | -                              |                         | -              | 76,000                              |
| Client Rent        | 1,400,000               | 450,929                        |                         | 450,929        | 949,071                             |
| Client Utilities   | 139,272                 | 22,664                         |                         | 22,664         | 116,608                             |
| <b>Total</b>       | <b>2,000,000</b>        | <b>585,577</b>                 | <b>-</b>                | <b>585,577</b> | <b>1,414,423</b>                    |

**City of Jacksonville Mission United Funding FY 2024-2025 - \$100,000**

| Item                                   | Budgeted<br>(Unaudited) | Actual 10/1/2024-<br>6/30/2025 | 7/1/2025-<br>09/30/2025 | Total Actual  | Remaining<br>Balance<br>(Unaudited) |
|--|-------------------------|--------------------------------|-------------------------|---------------|-------------------------------------|
| Salaries and Wages                     | 81,000                  | 61,538                         |                         | 61,538        | 19,462                              |
| FICA and Med Tax                       | 6,127                   | 4,656                          |                         | 4,656         | 1,471                               |
| Health Insurance                       | 4,088                   | 3,707                          |                         | 3,707         | 381                                 |
| Rent Occupancy                         | 6,500                   | 6,500                          |                         | 6,500         | -                                   |
| Insurance Property & General Liability | 2,285                   | 1,714                          |                         | 1,714         | 571                                 |
| <b>Total</b>                           | <b>100,000</b>          | <b>78,115</b>                  | <b>-</b>                | <b>78,115</b> | <b>21,885</b>                       |

**City of Jacksonville 988 Crisis Counselors Funding FY 2024-2025 - \$200,000**

| Item                         | Budgeted<br>(Unaudited) | Actual 7/1/2024-<br>6/30/2025 | 7/1/2025-<br>09/30/2025 | Total Actual   | Remaining<br>Balance<br>(Unaudited) |
|------------------------------|-------------------------|-------------------------------|-------------------------|----------------|-------------------------------------|
| Salaries and Wages           | 168,531                 | 167,337                       |                         | 167,337        | 1,194                               |
| FICA and Med Tax             | 12,022                  | 12,022                        |                         | 12,022         | -                                   |
| Health Insurance             | 14,907                  | 14,907                        |                         | 14,907         | -                                   |
| Telephone and Communications | 4,540                   | 4,540                         |                         | 4,540          | -                                   |
| <b>Total</b>                 | <b>200,000</b>          | <b>198,806</b>                | <b>-</b>                | <b>198,806</b> | <b>1,194</b>                        |

***Supplementary Information***

**United Way of Northeast Florida, Inc.**  
**Schedule of State Earnings**  
**For the Year Ended June 30, 2025**

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|   |  |    |            |
|---|--|----|------------|
| 1 | Total Expenditures   | \$ | 23,666,610 |
| 2 | Less Other State and Federal Funds   | \$ | 1,035,151  |
| 3 | Less Non-Match SAMH Funds  | \$ | -          |
| 4 | Less Unallowable Costs (per 65E-14, F.A.C.)  | \$ | -          |
| 5 | Net Allowable Expenditures<br>(Sum of lines 1, 2, 3, and 4)                          | \$ | 22,631,459 |
| 6 | Maximum Available Earnings<br>(Line 5 times 75%)                                     | \$ | 16,973,594 |
| 7 | Amount of State Funds Requiring Match  | \$ | 553,553    |
| 8 | Excess Match (If negative, money due to Department)<br>(Subtract line 7 from line 6) | \$ | 16,420,041 |

**United Way of Northeast Florida, Inc.**  
**Actual Expenses and Revenues Schedule**  
**Period: July 1, 2024 - June 30, 2025**

| STATE-FUNDED                             |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
|--|--|--|-----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|---|--|---|--|--------------------------|
| FUNDING SOURCES & REVENUES<br><br>A      | Crisis Support/<br>Emergency<br><br>04 | Information and Referral<br><br>30                               | Mental Health               |                          |                          | Substance Abuse             |                            | Total for State SAMH-Funded Covered Services or Projects (B+C)<br>D | Total for Non-State-Funded Covered Services or Projects<br>E | Total for All Covered Services or Projects (D+E)<br>F | Non-SAMH Covered Services or Projects<br>G | Total Funding (F+G)<br>H |
|  |  |  | Federal Project Grant<br>A7 | Cost Reimbursement<br>B3 | Mental Health Total<br>B | Federal Project Grant<br>A7 | Substance Abuse Total<br>C |   |  |   |  |                          |
| <b>IA. STATE SAMH FUNDING</b>            |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
| <b>Current Year Funding</b>              |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
| Expenditure Report OCA#                  | Provider Subcontract#                  | Funding Source:<br>F-Federal<br>S-State<br>F/S-Federal and State |                             |                          |                          |                             |                            |   |  |   |  |                          |
| MH211                                    | ME075                                  | S  |                             | \$ 246,887               |                          |                             | \$ 246,887                 |   | \$ -   | \$ 246,887  |  | \$ 246,887               |
| MH981                                    | ME075                                  | F  | \$ 158,989                  |                          |                          |                             | \$ 158,989                 |   | \$ -   | \$ 158,989  |  | \$ 158,989               |
| MH982                                    | ME075                                  | F  |                             |                          | \$ 331,938               |                             | \$ 331,938                 |   | \$ -   | \$ 331,938  |  | \$ 331,938               |
| MHCBS                                    | ME075                                  | F  |                             |                          | \$ 190,318               |                             | \$ 190,318                 |   | \$ -   | \$ 190,318  |  | \$ 190,318               |
| MHSCL                                    | ME075                                  | F/S  |                             |                          | \$ 673,894               |                             | \$ 673,894                 |   | \$ -   | \$ 673,894  |  | \$ 673,894               |
| MSSCL                                    | ME075                                  | F  |                             |                          |                          |                             | \$ -                       | \$ 213,191  | \$ 213,191   | \$ 213,191  |  | \$ 213,191               |
| <b>Total Current Year Funding</b>        |  |  | \$ 158,989                  | \$ 246,887               | \$ 1,196,149             | \$ -                        | \$ 1,602,026               | \$ 213,191  | \$ 213,191   | \$ 1,815,217  |  | \$ 1,815,217             |
| <b>Carry Forward Funding</b>             |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
| Expenditure Report OCA#                  | Provider Subcontract#                  | Funding Source:<br>F-Federal<br>S-State<br>F/S-Federal and State |                             |                          |                          |                             |                            |   |  |   |  |                          |
| <b>Total Carry Forward Funding</b>       |  |  | \$ -                        | \$ -                     | \$ -                     | \$ -                        | \$ -                       | \$ -  | \$ -   | \$ -  |  | \$ -                     |
| <b>TOTAL STATE SAMH FUNDING =</b>        |  |  | \$ 158,989                  | \$ 246,887               | \$ 1,196,149             | \$ -                        | \$ 1,602,026               | \$ 213,191  | \$ 213,191   | \$ 1,815,217  |  | \$ 1,815,217             |
| <b>IB. OTHER GOVERNMENT FUNDING</b>      |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
| (1) Other State Agency Funding           |  |  |                             |                          |                          | \$ 2,077,422                | \$ 2,077,422               |   | \$ -   | \$ 2,077,422  |  | \$ 2,077,422             |
| (2) Medicaid                             |  |  |                             |                          |                          |                             | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| (3) Local Government                     |  |  |                             |                          |                          | \$ 3,542,548                | \$ 3,542,548               |   | \$ -   | \$ 3,542,548  |  | \$ 3,542,548             |
| (4) Federal Grants and Contracts         |  |  |                             |                          |                          |                             | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| (5) In-kind from local govt. only        |  |  |                             |                          |                          |                             | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| <b>TOTAL OTHER GOVERNMENT FUNDING =</b>  |  |  | \$ -                        | \$ -                     | \$ -                     | \$ 5,619,970                | \$ 5,619,970               | \$ -  | \$ -   | \$ 5,619,970  | \$ -                                       | \$ 5,619,970             |
| <b>IC. ALL OTHER REVENUES</b>            |  |  |                             |                          |                          |                             |                            |   |  |   |  |                          |
| (1) 1st & 2nd Party Payments             |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| (2) 3rd Party Payments (except Medicare) |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| (3) Medicare                             |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| (4) Contributions and Donations          |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  | \$ 8,547,107                               | \$ 8,547,107             |
| (5) Other                                |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  | \$ 6,453,544                               | \$ 6,453,544             |
| (6) In-kind                              |  |  |                             |                          |                          | \$ -                        | \$ -                       |   | \$ -   | \$ -  |  | \$ -                     |
| <b>TOTAL ALL OTHER REVENUES =</b>        |  |  | \$ -                        | \$ -                     | \$ -                     | \$ -                        | \$ -                       | \$ -  | \$ -   | \$ -  | \$ 15,000,651                              | \$ 15,000,651            |
| <b>TOTAL FUNDING =</b>                   |  |  | \$ 158,989                  | \$ 246,887               | \$ 1,196,149             | \$ 5,619,970                | \$ 7,221,996               | \$ 213,191  | \$ 213,191   | \$ 7,435,188  | \$ -                                       | \$ 7,435,188             |
|  |  |  |                             |                          |                          |                             |                            |   |  |   | \$ 18,299,146                              | \$ 25,734,333            |

**United Way of Northeast Florida, Inc.**  
**Actual Expenses and Revenues Schedule (Continued)**  
**Period: July 1, 2024 - June 30, 2025**

| SAMH COVERED SERVICES   |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
|---|---------------------------------|--------------------------------|-----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--|--|--|--------------------------------|-------------------------------------|---------------------|----------------------------------|--|--|
| EXPENSE CATEGORIES<br>A   | Mental Health                   |                                |                             |                          | Substance Abuse          |                             |                            | Total for State SAMH-Funded Covered Services<br>(B+C)<br>D | Total for Non-State-Funded Covered Services<br>E | Total for All Covered Services<br>(D+E)<br>F | Non-SAMH Covered Services<br>G | Other Support Costs (optional)<br>H | Administration<br>I | Total Expenses<br>(F+G+H+I)<br>J |  |  |
|   | Crisis Support/ Emergency<br>04 | Information and Referral<br>30 | Federal Project Grant<br>A7 | Cost Reimbursement<br>B3 | Mental Health Total<br>B | Federal Project Grant<br>A7 | Substance Abuse Total<br>C |  |  |  |                                |                                     |                     |                                  |  |  |
| <b>IIA. PERSONNEL EXPENSES</b>                                    |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
| (1) Salaries  | \$62,992                        | \$228,895                      | \$575,014                   | \$349,498                | \$1,216,399              | \$102,486                   | \$102,486                  | \$1,318,885  |  | \$1,318,885                                  | \$3,908,896                    |                                     |                     | \$5,227,780                      |  |  |
| (2) Fringe Benefits   | \$11,842                        | \$0                            | \$108,101                   | \$81,265                 | \$201,208                | \$19,267                    | \$19,267                   | \$220,475  |  | \$220,475                                    | \$1,063,613                    |                                     |                     | \$1,284,088                      |  |  |
| <b>TOTAL PERSONNEL EXPENSES =</b>                                 | <b>\$74,834</b>                 | <b>\$228,895</b>               | <b>\$683,115</b>            | <b>\$430,763</b>         | <b>\$1,417,607</b>       | <b>\$121,753</b>            | <b>\$121,753</b>           | <b>\$1,539,360</b>   | <b>\$0</b>                                       | <b>\$1,539,360</b>                           | <b>\$4,972,508</b>             | <b>\$0</b>                          | <b>\$0</b>          | <b>\$6,511,868</b>               |  |  |
| <b>IIIB. OTHER EXPENSES</b>                                       |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
| (1) Building Occupancy  | \$2,694                         | \$45,225                       | \$24,594                    |                          | \$72,513                 | \$4,383                     | \$4,383                    | \$76,897   |  | \$76,897                                     | \$165,066                      |                                     |                     | \$241,963                        |  |  |
| (2) Professional Services   | \$43,653                        |                                | \$174,608                   |                          | \$218,261                | \$31,121                    | \$31,121                   | \$249,381  |  | \$249,381                                    | \$670,853                      |                                     |                     | \$920,234                        |  |  |
| (3) Travel  | \$5,529                         |                                | \$19,184                    | \$909                    | \$25,622                 | \$3,419                     | \$3,419                    | \$29,041   |  | \$29,041                                     | \$31,611                       |                                     |                     | \$60,653                         |  |  |
| (4) Equipment   | \$1,299                         |                                | \$11,858                    |                          | \$13,157                 | \$2,113                     | \$2,113                    | \$15,270   |  | \$15,270                                     | \$24,945                       |                                     |                     | \$40,216                         |  |  |
| (5) Food Services   |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                |                                     |                     | \$0                              |  |  |
| (6) Medical and Pharmacy  |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                |                                     |                     | \$0                              |  |  |
| (7) Subcontracted Services  | \$3,810                         | \$15,406                       | \$34,781                    | \$5,066,197              | \$5,120,195              | \$6,199                     | \$6,199                    | \$5,126,394  |  | \$5,126,394                                  | \$8,554,562                    |                                     |                     | \$13,680,956                     |  |  |
| (8) Insurance   | \$850                           | \$10,574                       | \$7,757                     |                          | \$19,181                 | \$1,383                     | \$1,383                    | \$20,564   |  | \$20,564                                     | \$42,700                       |                                     |                     | \$63,263                         |  |  |
| (9) Interest Paid   |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                |                                     |                     | \$0                              |  |  |
| (10) Operating Supplies & Expenses                                | \$16,804                        |                                | \$153,396                   | \$4,540                  | \$174,740                | \$27,340                    | \$27,340                   | \$202,080  |  | \$202,080                                    | \$1,693,329                    |                                     |                     | \$1,895,410                      |  |  |
| (11) Other-Bad Debt   |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                |                                     |                     | \$0                              |  |  |
| (12) Donated Items  |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                |                                     |                     | \$0                              |  |  |
| <b>TOTAL OTHER EXPENSES =</b>                                     | <b>\$74,640</b>                 | <b>\$71,206</b>                | <b>\$426,178</b>            | <b>\$5,071,646</b>       | <b>\$5,643,669</b>       | <b>\$75,958</b>             | <b>\$75,958</b>            | <b>\$5,719,628</b>   | <b>\$0</b>                                       | <b>\$5,719,628</b>                           | <b>\$11,183,067</b>            | <b>\$0</b>                          | <b>\$0</b>          | <b>\$16,902,695</b>              |  |  |
| <b>TOT. PERSONNEL &amp; OTH. EXP. =</b>                           | <b>\$149,474</b>                | <b>\$300,101</b>               | <b>\$1,109,293</b>          | <b>\$5,502,409</b>       | <b>\$7,061,277</b>       | <b>\$197,711</b>            | <b>\$197,711</b>           | <b>\$7,258,988</b>   | <b>\$0</b>                                       | <b>\$7,258,988</b>                           | <b>\$16,155,575</b>            | <b>\$0</b>                          | <b>\$0</b>          | <b>\$23,414,563</b>              |  |  |
| <b>IIIC. DISTRIBUTED INDIRECT COSTS</b>                           |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
| (a) Other Support Costs (Optional)                                |                                 | \$112,242                      |                             |                          | \$112,242                |                             | \$0                        | \$112,242  |  | \$112,242                                    |                                |                                     | \$0                 | \$112,242                        |  |  |
| (b) Administration  | \$11,893                        |                                | \$108,563                   |                          | \$120,456                | \$19,349                    | \$19,349                   | \$139,805  |  | \$139,805                                    |                                |                                     | \$0                 | \$139,805                        |  |  |
| <b>TOT. DISTR'D INDIRECT COSTS =</b>                              | <b>\$11,893</b>                 | <b>\$112,242</b>               | <b>\$108,563</b>            | <b>\$0</b>               | <b>\$232,698</b>         | <b>\$19,349</b>             | <b>\$19,349</b>            | <b>\$252,047</b>   | <b>\$0</b>                                       | <b>\$252,047</b>                             | <b>\$0</b>                     | <b>XXXXXXXXXX</b>                   | <b>XXXXXXXXXX</b>   |                                  |  |  |
| <b>TOTAL ACTUAL OPER. EXPENSES =</b>                              | <b>\$161,367</b>                | <b>\$412,343</b>               | <b>\$1,217,856</b>          | <b>\$5,502,409</b>       | <b>\$7,293,974</b>       | <b>\$217,060</b>            | <b>\$217,060</b>           | <b>\$7,511,035</b>   | <b>\$0</b>                                       | <b>\$7,511,035</b>                           | <b>\$16,155,575</b>            | <b>\$ 0.00</b>                      | <b>\$ 0.00</b>      | <b>\$23,666,610</b>              |  |  |
| <b>IIID. UNALLOWABLE COSTS</b>                                    |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
|   |                                 |                                |                             |                          | \$0                      |                             | \$0                        | \$0  |  | \$0  |                                | <b>XXXXXXXXXX</b>                   | <b>XXXXXXXXXX</b>   | \$0                              |  |  |
| <b>TOT. ALLOWABLE OPER. EXP. =</b>                                | <b>\$161,367</b>                | <b>\$412,343</b>               | <b>\$1,217,856</b>          | <b>\$5,502,409</b>       | <b>\$7,293,974</b>       | <b>\$217,060</b>            | <b>\$217,060</b>           | <b>\$7,511,035</b>   | <b>\$0</b>                                       | <b>\$7,511,035</b>                           | <b>\$16,155,575</b>            | <b>XXXXXXXXXX</b>                   | <b>XXXXXXXXXX</b>   | <b>\$23,666,610</b>              |  |  |
| <b>IIIE. CAPITAL EXPENDITURES</b>                                 |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
|   |                                 |                                |                             |                          | \$ -                     |                             | \$ -                       | \$ -   |  | \$ -   |                                |                                     |                     | \$ -                             |  |  |
| <b>III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS</b> |                                 |                                |                             |                          |                          |                             |                            |  |  |  |                                |                                     |                     |                                  |  |  |
| <b>IIIA. Unearned Funds</b>                                       | <b>\$ (2,378)</b>               | <b>\$ (165,456)</b>            | <b>\$ (21,706)</b>          | <b>\$ (5,502,409)</b>    | <b>\$ (5,691,949)</b>    | <b>\$ (3,869)</b>           | <b>\$ (3,869)</b>          | <b>\$ (5,695,817)</b>                                      |  |  |                                |                                     |                     |                                  |  |  |

United Way had prepaid expense of \$27,952.60 recognized in the prior year. The revenue was not recognized until July 31, 2024. This resulted in a timing difference from the Department of Children and Families causing the supplemental schedule of actual expenses and revenue (CF MH-1037) to show a variance between the financial statement revenue and the CF MH-1037 revenue.

## **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***

### **Independent Auditor's Report**

Board of Directors  
United Way of Northeast Florida, Inc.  
Jacksonville, 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 (*Government Auditing Standards*), the financial statements of United Way of Northeast Florida, Inc. ("United Way"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2025.

#### ***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered United Way'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's internal control. Accordingly, we do not express an opinion on the effectiveness of United Way'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 United Way's financial statements will not be prevented or detected and corrected on a timely basis. A *significant* deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 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's financial statements are free from 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 determination of financial statement amounts. 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 United Way'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.

***Forvis Mazars, LLP***


**Jacksonville, Florida  
October 24, 2025**



# **United Way of Northeast Florida, Inc.**

## **Compliance Reports**

June 30, 2025



**United Way of Northeast Florida, Inc.**  
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**June 30, 2025**

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**United Way of Northeast Florida, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**June 30, 2025**

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal Assistance Listing Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Award Amount</u> | <u>Total Federal Expenditures</u> |
|--|--|---|---------------------|-----------------------------------|
| U.S. Department of Health and Human Services                         |  |   |                     |                                   |
| Passed through Lutheran Services Florida Health Systems, LLC         |  |   |                     |                                   |
| Block Grants for Community Mental Health Service                     | 93.958                                   | ME075   | \$636,441           | \$636,441                         |
| SA&MH Services – Projects of Regional & National Significance        | 93.243                                   | ME075   | 490,927             | 490,927                           |
| Block Grants for Prevention and Treatment of Substance Abuse         | 93.959                                   | ME075   | 213,191             | 213,191                           |
| Total U.S. Department of Health and Human Services                   |  |   | <u>1,340,559</u>    | <u>1,340,559</u>                  |
| U.S. Department of Treasury  |  |   |                     |                                   |
| Volunteer Income Tax Assistance (VITA) Matching Program              | 21.009                                   |   | <u>340,000</u>      | <u>358,708</u>                    |
| Corporation for National and Community Service                       |  |   |                     |                                   |
| Martin Luther King Day   | 94.014                                   |   | <u>119,085</u>      | <u>87,565</u>                     |
| Total awards expended  |  |   | <u>\$1,799,644</u>  | <u>\$1,786,832</u>                |

**United Way of Northeast Florida, Inc.**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2025**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of United Way of Northeast Florida, Inc. (a not-for-profit organization) ("United Way") under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of United Way, it is not intended to and does not present the financial position, changes in net assets, or cash flows of United Way.

**Note 2. 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3. Indirect Cost Rate**

United Way has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

## **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***

### **Independent Auditor's Report**

Board of Directors  
United Way of Northeast Florida, Inc.  
Jacksonville, 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 (*Government Auditing Standards*), the financial statements of United Way of Northeast Florida, Inc. (the "Organization"), which comprise the Organization's statement of financial position as of June 30, 2025, and the related statements of activities, revenues, expenses, and changes in net position, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2025.

#### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization'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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 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 the Organization's financial statements are free from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Forvis Mazars, LLP***

**Jacksonville, Florida  
October 24, 2025**

## **Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

### **Independent Auditor's Report**

Board of Directors  
United Way of Northeast Florida, Inc.  
Jacksonville, Florida

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

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

We have audited the Organization's 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 the Organization's major federal programs for the year ended June 30, 2025. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

##### ***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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Organization 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. Our audit does not provide a legal determination of the Organization'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 the Organization's federal programs.

### ***Auditor's Responsibilities 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 the Organization'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 GAAS, *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 judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the Organization'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 the Organization's internal control over compliance relevant to the 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 the Organization'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 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 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 "Auditor's 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 designed 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the Organization, as of and for the year ended June 30, 2025, and have issued our report thereon dated October 24, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 is fairly stated in all material respects in relation to the financial statements as a whole.

**Forvis Mazars, LLP**

**Jacksonville, Florida  
February 20, 2026**

**United Way of Northeast Florida, Inc.**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2025**

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 (Check each description that applies)

**Unmodified**       **Qualified**       **Adverse**       **Disclaimer**

2. Internal control over financial reporting:

Significant deficiency(ies) identified?       **Yes**       **None reported**

Material weakness(es) identified?       **Yes**       **No**

3. Noncompliance material to the financial statements noted?       **Yes**       **No**

**Federal Awards**

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified?       **Yes**       **None reported**

Material weakness(es) identified?       **Yes**       **No**

5. Type of auditor’s report issued on compliance for major federal program(s):  
 (Check each description that applies. If any other than unmodified apply, also list the name of each major program by the type of opinion applicable to that program.)

**Unmodified**       **Qualified**       **Adverse**       **Disclaimer**

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?       **Yes**       **No**

7. Identification of major federal programs:

| <b>Assistance Listing Number(s)</b> | <b>Name of Federal Program or Cluster</b>                     |
|-------------------------------------|---|
| 93.958                              | Block Grants For Community Mental Health Service              |
| 93.243                              | SA&MH Services - Projects of Regional & National Significance |
| 93.959                              | Block Grants For Prevention and Treatment of Substance Abuse  |

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee?       **Yes**       **No**

**Section II – Financial Statement Findings**

There were no financial statement findings during the June 30, 2025 audit.

**United Way of Northeast Florida, Inc.  
Schedule of Findings and Questioned Costs  
June 30, 2025**

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**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported during the June 30, 2025 audit.

**United Way of Northeast Florida, Inc.  
Summary Schedule of Prior Audit Findings  
June 30, 2025**

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**Finding 2024 - 01: Over Accrual of Designations Payable**

Status – corrected; no similar finding for 2025.