

**UNITED WAY OF NEW YORK STATE  
AND AFFILIATE**

**Consolidated Financial Statements as of  
December 31, 2022  
Together with  
Independent Auditor's Report**

**Bonadio & Co., LLP**  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

June 8, 2023

To the Board of Directors of  
United Way of New York State and Affiliate:

***Opinion***

We have audited the accompanying consolidated financial statements of United Way of New York State and Affiliate (nonprofit organizations), which comprise the consolidated statement of financial position as of December 31, 2022 and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of United Way of New York State and Affiliate as of December 31, 2022, and the changes in their net assets, and their cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Way of New York State and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 New York State and Affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

1040 Avenue of the  
Americas, 3rd Floor  
New York, NY 10018  
p (212) 600-2854

www.bonadio.com

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## **INDEPENDENT AUDITOR'S REPORT**

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### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 New York State and Affiliate'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of New York State and Affiliate's ability to continue as a going concern for a reasonable period of time.

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

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information in Schedules I and II are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

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## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Report on Summarized Comparative Information**

We have previously audited United Way of New York State and Affiliate's 2021 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 21, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

# UNITED WAY OF NEW YORK STATE AND AFFILIATE

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2022

(With Comparative Totals for 2021)

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	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash	\$ 276,623	\$ 350,865
Investments	125,359	124,724
Grant receivable	772,748	816,784
Prepaid expenses	2,439	2,455
Office furnishings and equipment, net	<u>2,820</u>	<u>-</u>
Total assets	<u>\$ 1,179,989</u>	<u>\$ 1,294,828</u>
<b>LIABILITIES AND NET ASSETS</b>		
LIABILITIES:		
Accounts payable	\$ 679,068	\$ 824,997
Accrued payroll and related liabilities	17,270	3,113
Deferred revenue	<u>3,500</u>	<u>9,925</u>
Total liabilities	<u>699,838</u>	<u>838,035</u>
NET ASSETS:		
Without donor restrictions	430,602	431,793
With donor restrictions	<u>49,549</u>	<u>25,000</u>
Total net assets	<u>480,151</u>	<u>456,793</u>
Total liabilities and net assets	<u>\$ 1,179,989</u>	<u>\$ 1,294,828</u>

The accompanying notes are an integral part of these statements.

**UNITED WAY OF NEW YORK STATE AND AFFILIATE**

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**  
(With Comparative Totals for 2021)

	2022			2021
	Without donor restrictions	With donor restrictions	Total	Total
<b>REVENUE AND SUPPORT:</b>				
Grant revenue	\$ 2,129,048	\$ -	\$ 2,129,048	\$ 1,985,675
Local United Way support	197,448	-	197,448	223,441
ALICE revenue	-	49,549	49,549	10,000
Contributions	9,924	-	9,924	11,827
Interest income	1,376	-	1,376	1,352
Other	-	-	-	12
Net assets released from restrictions - ALICE	25,000	(25,000)	-	-
<b>Total revenue and support</b>	<b>2,362,796</b>	<b>24,549</b>	<b>2,387,345</b>	<b>2,232,307</b>
<b>EXPENSES:</b>				
Program expenses:				
Member services	103,003	-	103,003	561,315
2-1-1 New York	2,051,924	-	2,051,924	1,457,281
Public Policy	117,643	-	117,643	89,297
<b>Total program expenses</b>	<b>2,272,570</b>	<b>-</b>	<b>2,272,570</b>	<b>2,107,893</b>
Supporting expenses:				
Management and general	91,104	-	91,104	87,996
Depreciation	313	-	313	699
<b>Total supporting expenses</b>	<b>91,417</b>	<b>-</b>	<b>91,417</b>	<b>88,695</b>
<b>Total expenses</b>	<b>2,363,987</b>	<b>-</b>	<b>2,363,987</b>	<b>2,196,588</b>
<b>CHANGE IN NET ASSETS</b>	<b>(1,191)</b>	<b>24,549</b>	<b>23,358</b>	<b>35,719</b>
<b>NET ASSETS - beginning of year</b>	<b>431,793</b>	<b>25,000</b>	<b>456,793</b>	<b>421,074</b>
<b>NET ASSETS - end of year</b>	<b>\$ 430,602</b>	<b>\$ 49,549</b>	<b>\$ 480,151</b>	<b>\$ 456,793</b>

The accompanying notes are an integral part of these statements.

**UNITED WAY OF NEW YORK STATE AND AFFILIATE**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

(With Comparative Totals for 2021)

	Member Services	2-1-1 New York	Public Policy	Total Program	Management and General	2022 Total	2021 Total
Regional 2-1-1 grants	\$ -	\$ 1,892,146	\$ -	\$ 1,892,146	\$ -	\$ 1,892,146	\$ 1,290,125
Salaries and benefits	64,927	116,925	53,050	234,902	38,459	273,361	86,626
Program contractual services	3,015	18,223	62,584	83,822	5,792	89,614	245,386
Professional services	-	15,068	-	15,068	21,184	36,252	33,450
ALICE grant	25,000	-	-	25,000	-	25,000	-
Travel	10,061	6,108	-	16,169	-	16,169	3,358
Telephone	-	780	183	963	6,265	7,228	3,246
Occupancy	-	-	-	-	6,930	6,930	6,728
Equipment leasing and maintenance	-	-	-	-	6,909	6,909	8,235
Insurance	-	-	-	-	2,789	2,789	2,561
Conferences and meetings	-	794	1,826	2,620	-	2,620	430
Miscellaneous	-	1,316	-	1,316	1,041	2,357	1,790
Dues and subscriptions	-	564	-	564	500	1,064	-
Office supplies	-	-	-	-	498	498	150
Volunteer recognition	-	-	-	-	419	419	-
Postage and shipping	-	-	-	-	318	318	204
Regional UW grants	-	-	-	-	-	-	513,600
Total expenses before depreciation	103,003	2,051,924	117,643	2,272,570	91,104	2,363,674	2,195,889
Depreciation	-	-	-	-	313	313	699
<b>TOTAL EXPENSES</b>	<b>\$ 103,003</b>	<b>\$ 2,051,924</b>	<b>\$ 117,643</b>	<b>\$ 2,272,570</b>	<b>\$ 91,417</b>	<b>\$ 2,363,987</b>	<b>\$ 2,196,588</b>

The accompanying notes are an integral part of these statements.

## UNITED WAY OF NEW YORK STATE AND AFFILIATE

### CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2022

(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 23,358	\$ 35,719
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Depreciation	313	699
Changes in:		
Grant receivable	44,036	38,539
Prepaid expenses	16	3,236
Accounts payable	(145,929)	(90,075)
Accrued payroll and related liabilities	14,157	(5,813)
Deferred revenue	<u>(6,425)</u>	<u>4,445</u>
Net cash flow from operating activities	<u>(70,474)</u>	<u>(13,250)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of office furnishings and equipment	(3,133)	-
Net purchase of investments	<u>(635)</u>	<u>(696)</u>
Net cash flow from investing activities	<u>(3,768)</u>	<u>(696)</u>
CHANGES IN CASH	(74,242)	(13,946)
CASH - beginning of year	<u>350,865</u>	<u>364,811</u>
CASH - end of year	<u>\$ 276,623</u>	<u>\$ 350,865</u>

The accompanying notes are an integral part of these statements.



# UNITED WAY OF NEW YORK STATE AND AFFILIATE

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022

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### 1. THE ORGANIZATION

The United Way of New York State (UWNYS) is a nonprofit organization dedicated to strengthening the capacity of local United Ways through their charitable human service activities to be leaders in achieving results that improve the lives of all New Yorkers.

UWNYS provides public policy, training, technical assistance, and resource development activities and promotes the sharing of information, expertise, materials, and best practices among local United Ways. UWNYS studies data on working families who earn less than the true cost of living and experience financial hardship, known as the ALICE population (Asset Limited, Income Constrained, Employed), and advocates that all stakeholders use the data to build solutions that help ALICE families achieve economic stability.

2-1-1 New York Inc. (2-1-1 New York) is a nonprofit corporation formed to lead and oversee the development and operation of a state-wide, free, health and human services information and referral system, accessible through the 2-1-1 dialing code. UWNYS is the sole member of 2-1-1 New York and has the ability to appoint its board of directors.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Presentation**

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### **Consolidation**

The consolidated financial statements include the accounts of UWNYS and 2-1-1 New York (collectively, the Organization). All material inter-entity transactions and balances have been eliminated in consolidation.

#### **Recently Adopted Accounting Guidance – Leases**

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

The Organization adopted the standard effective January 1, 2022, using the modified retrospective approach and comparative financial information has not been restated. In addition, lease disclosures for the year ended December 31, 2021 are made under prior lease guidance in FASB ASC 840.

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

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Recently Adopted Accounting Guidance – Leases**

The standard did not have a material effect on the statement of financial position accounts or on the statements of activities, functional expenses, or cash flows.

### **Comparative Financial Information**

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset class or functional expense. Such information does not include sufficient detail to constitute a presentation in accordance with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements as of and for the year ended December 31, 2021, from which the summarized information was derived.

### **Estimates**

The preparation of the consolidated financial statements in accordance with U.S. GAAP 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 consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### **Cash**

Cash includes cash held in demand deposit and savings bank accounts. The balances in the accounts, at times, may exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant risk with respect to cash.

### **Investments**

Investments include certificates of deposit. Due to the nature and maturity dates of the certificates of deposit, the values of investments are stated at cost plus accrued interest, which approximates fair value.

Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain marketable securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

### **Grant Receivable**

The Organization receives substantially all of its grant revenues from state agencies. The Organization recognizes grant revenue, dependent on the terms of the grant, to the extent grant obligations have been incurred. Unconditional grants and restricted grants are recognized as revenues in the period received or promised. Conditional grants are not recognized as revenues until the conditions are substantially met. Conditional grants revenue received before the conditions are substantially met are recognized on the statement of financial position as refundable advances. The Organization has adopted a policy whereby all government and other contracts be recorded as without donor restrictions if the restriction expires in the same reporting period as recognized. Conditional grants were received with cost reimbursement conditions as of December 31, 2022 and 2021. Amounts remaining on those conditional grants as of December 31, 2022 and 2021, were \$1,665,609 and \$1,391,935, respectively.

Grant receivable represents amounts due to the Organization under grant agreements where conditions were substantially met at year end. Receivables are stated at the amount management expects to collect from outstanding balances. The Organization considers all grants receivable to be fully collectable; accordingly, no allowance for doubtful accounts has been recorded at December 31, 2022 and 2021. If amounts become uncollectable, they will be charged to bad debt expense when the determination is made.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Office Furnishings and Equipment**

Office furnishings and equipment is stated at cost, net of accumulated depreciation. All significant assets with an estimated useful life beyond one year and cost of more than \$1,000 are capitalized. Depreciation is computed over the estimated useful lives of the respective assets using the straight-line method with lives ranging from 3-10 years.

### **Financial Reporting**

The Organization reports information regarding its financial position and activities according to two net asset categories: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are not restricted by donors. The Board of Directors can authorize use of these assets, as it desires, to carry on the purpose of the Organization according to its by-laws.

Net assets with donor restrictions represent donor-imposed restrictions that require the Organization to use up or expend the assets as specified. These restrictions are satisfied by the passage of time or by actions of the Organization. At December 31, 2022 and 2021, net assets with donor restrictions were \$49,549 and \$25,000, respectively, and were restricted for the ALICE project.

### **Revenue Recognition**

The Organization recognizes grant revenue, dependent on the terms of the grant, to the extent grant obligations have been incurred.

Contributions and unconditional grants are recognized as support and revenue when they are received or unconditionally pledged.

The Organization also receives member support and additional member support for providing privileges for the period of the membership. The Organization's performance obligation is satisfied on annual basis; therefore, the Organization recognizes the member support revenue over the membership term. Membership dues for each member are determined based on a predetermined formula for each membership term. The Organization's performance obligations are providing privileges for members, including coordination of information and training services, management of conference, individual consultation, and research of members over the term of the benefit period.

The Organization reviews individual contracts at the time of performance, in order to determine estimated uncollectable accounts due from members and records these implicit price concessions as a direct reduction to revenue. Estimates of implicit price concessions are determined based on historical collection experience using a portfolio approach as a practical expedient to account for the contracts as a collective group. Based on this, the Organization determined that there are no implicit price concessions for the years ended December 31, 2022 and 2021.

Contributed services are recognized at fair value if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated amongst the programs and supporting services benefited. The expenses with the most significant allocations include certain salaries and fringe benefits. All attempts are made to direct charge expenses before allocations are made.

Salary allocations are recorded based on hours charged by program in the payroll system or time studies that are submitted by applicable personnel. Fringe benefit costs are allocated based on total salaries to each program or cost center.

### Income Tax Status

UWNYS and 2-1-1 New York are New York not-for-profit corporations that are exempt from income taxes as organizations qualified under Section 501(c)(3) of the Internal Revenue Code. They have also been classified by the Internal Revenue Services as entities that are not private foundations.

## 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization is substantially supported by member support from local United Ways and grants from state governments. In addition, some support is received in the form of restricted contributions from donors. Because a donor restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets reported on the accompanying consolidated statement of financial position may not be available for expenditure within one year. The Organization's financial assets available to meet cash needs for general expenditures within one year as of December 31 are:

	<u>2022</u>	<u>2021</u>
Total financial assets:		
Cash	\$ 276,623	\$ 350,865
Investments	125,359	124,724
Grants receivable	<u>772,748</u>	<u>816,784</u>
	1,174,730	1,292,373
Less: those unavailable for general expenditures within one year, due to:		
Subject to donor restrictions	<u>(49,549)</u>	<u>(25,000)</u>
Financial assets available to meet cash need for general expenditure within one year	<u>\$ 1,125,181</u>	<u>\$ 1,267,373</u>

The Organization's ability to meet its cash needs is dependent on continued contributions and collections of receivables. Many of these arrangements require the Organization to incur costs in advance and then bill for reimbursements after the cash outlay has been made. The Organization has designed procedures to collect from these payers as quickly as possible. Management also regularly monitors liquidity required to meet its operating needs. As part of the Organization's liquidity management, the Organization could manage vendor relationships to extend payment terms where possible.

#### 4. INVESTMENTS

The following summarizes investments at December 31:

	<u>2022</u>	<u>2021</u>
Certificate of Deposit	\$ <u>125,359</u>	\$ <u>124,724</u>

#### 5. OFFICE FURNISHINGS AND EQUIPMENT

Office furnishings and equipment consisted of the following at December 31:

	<u>2022</u>	<u>2021</u>
Office computer equipment	\$ <u>7,466</u>	\$ <u>4,333</u>
Less: Accumulated depreciation	<u>(4,646)</u>	<u>(4,333)</u>
	\$ <u>2,820</u>	\$ <u>-</u>

Depreciation expense for the years ended December 31, 2022 and 2021 was \$313 and \$699 respectively.

#### 6. GRANTS AND SPONSORSHIPS

2-1-1 New York entered into a contract renewal with the New York State Office of Children and Family Services (NYSOCFS), during the fiscal year ended December 31, 2021, to provide funding for expansion and support of 2-1-1 services on a statewide basis. The grant is for a total of \$2,000,000 covering the funding period September 1, 2021 through August 31, 2022. The grant was renewed for the 2022 – 2023 year for a total of \$2,400,000. The grant includes funding for 2-1-1 New York administration and sub-grants to organizations serving as fiscal agents to 2-1-1 regional collaborations across the state of New York. Funds are provided for support of current 2-1-1 operations, expansion of services, database maintenance and related costs. During the year ending December 31, 2022 and 2021, 2-1-1 New York expended approximately \$2,130,000 and \$1,440,000 of these funds, respectively.

#### 7. CONCENTRATIONS OF CREDIT RISK

UWNYS receives core operating support from local United Way Organizations in the State of New York. The United Way of New York City, the United Way of Greater Rochester and the Finger Lakes, the United Way of Buffalo and Erie County and the United Way of Westchester and Putnam combined provided approximately 65% and 62% of UWNYS's total core support for the years ended December 31, 2022 and 2021, respectively.

#### 8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 8, 2023, which is the date the financial statements were available to be issued.

**UNITED WAY OF NEW YORK STATE AND AFFILIATE**

Schedule I

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2022**

	<u>United Way of New York State</u>	<u>2-1-1 New York Inc.</u>	<u>Eliminations</u>	<u>Consolidated</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 238,666	\$ 37,957	\$ -	\$ 276,623
Investments	125,359	-	-	125,359
Grant receivable	19,520	753,228	-	772,748
Due from affiliate	100,308	-	(100,308)	-
Prepaid expenses	2,439	-	-	2,439
Office furnishings and equipment, net	<u>2,820</u>	<u>-</u>	<u>-</u>	<u>2,820</u>
Total assets	<u>\$ 489,112</u>	<u>\$ 791,185</u>	<u>\$ (100,308)</u>	<u>\$ 1,179,989</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 7,439	\$ 671,629	\$ -	\$ 679,068
Due to affiliate	-	100,308	(100,308)	-
Accrued payroll and related liabilities	17,270	-	-	17,270
Deferred revenue	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Total liabilities	<u>28,209</u>	<u>771,937</u>	<u>(100,308)</u>	<u>699,838</u>
<b>NET ASSETS:</b>				
Without donor restrictions	411,354	19,248	-	430,602
With donor restrictions	<u>49,549</u>	<u>-</u>	<u>-</u>	<u>49,549</u>
Total net assets	<u>460,903</u>	<u>19,248</u>	<u>-</u>	<u>480,151</u>
	<u>\$ 489,112</u>	<u>\$ 791,185</u>	<u>\$ (100,308)</u>	<u>\$ 1,179,989</u>

The accompanying notes are an integral part of these schedules.

**UNITED WAY OF NEW YORK STATE AND AFFILIATE**

Schedule II

**CONSOLIDATING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	United Way of New York State	2 - 1 - 1 New York Inc.	Eliminations	Consolidated
<b>SUPPORT AND REVENUE:</b>				
Grant revenue	\$ 2,500	\$ 2,126,548	\$ -	\$ 2,129,048
Local United Way support	197,448	-	-	197,448
ALICE revenue	49,549	-	-	49,549
Contributions	9,924	-	-	9,924
Interest income	1,376	-	-	1,376
Administrative fees	<u>212,367</u>	<u>-</u>	<u>(212,367)</u>	<u>-</u>
Total support and revenue	<u>473,164</u>	<u>2,126,548</u>	<u>(212,367)</u>	<u>2,387,345</u>
<b>EXPENSES:</b>				
Grant expense	25,000	1,892,146	-	1,917,146
Salaries and benefits	273,361	-	-	273,361
Program contractual services	68,614	21,000	-	89,614
Professional services	36,252	-	-	36,252
Travel	16,169	-	-	16,169
Telephone	7,228	-	-	7,228
Occupancy	6,930	-	-	6,930
Equipment leasing and maintenance	6,909	-	-	6,909
Insurance	2,789	-	-	2,789
Conferences and meetings	2,620	-	-	2,620
Other	1,041	1,316	-	2,357
Publications and subscriptions	500	564	-	1,064
Office supplies	498	-	-	498
Volunteer recognition	419	-	-	419
Postage and shipping	317	1	-	318
Depreciation	313	-	-	313
Administrative fees	<u>-</u>	<u>212,367</u>	<u>(212,367)</u>	<u>-</u>
Total expenses	<u>448,960</u>	<u>2,127,394</u>	<u>(212,367)</u>	<u>2,363,987</u>
CHANGE IN NET ASSETS	<u>\$ 24,204</u>	<u>\$ (846)</u>	<u>\$ -</u>	<u>\$ 23,358</u>

The accompanying notes are an integral part of these schedules.