UNITED WAY OF EAST CENTRAL ALABAMA, INC.

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

DECEMBER 31, 2014 AND 2013

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Curvin & King
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
United Way of East Central Alabama, Inc.
Anniston, Alabama

We have audited the accompanying financial statements of United Way of East Central Alabama, Inc. (a nonprofit organization) which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the presentation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of East Central Alabama, Inc. as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses and agency allocations on pages 22-31 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Carver King, LLC

Jacksonville, Alabama
September 21, 2015

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014

ASSETS	General	ASECCC	Total
Current Assets			
Cash	$ 740,685	$ 1,753	$ 742,439
Investments	400,697	-	400,697
Prepaid assets	3,143	-	3,143
Due from Combined Federal Campaign	38,047	-	38,047
Pledges receivable (net of reserve for uncollectibles)	473,886	2,162	476,048
Total Current Assets	1,656,458	3,915	1,660,373
Property and Equipment (net)	256,787	-	256,787
Other Assets			
Investments	62,335	-	62,335
Total Other Assets	62,335	-	62,335
Total Assets	$ 1,975,580	$ 3,915	$ 1,979,495
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	$ 271	$ -	$ 271
Payroll liabilities	1,587	-	1,587
Accrued compensation	7,000	-	7,000
Deferred revenue	-	-	-
Total Current Liabilities	8,857	-	8,857
Net Assets			
Unrestricted	1,880,641	3,915	1,884,556
Temporarily restricted	86,082	-	86,082
Total Net Assets	1,966,723	3,915	1,970,638
Total Liabilities and Net Assets	$ 1,975,580	$ 3,915	$ 1,979,495

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013

ASSETS	General	ASECCC	Total
Current Assets			
Cash	$ 729,042	$ 58	$ 729,100
Investments	381,605	-	381,605
Prepaid assets	4,710	-	4,710
Due from Combined Federal Campaign	47,065	-	47,065
Pledges receivable (net of reserve for uncollectibles)	436,382	2,575	438,956
Total Current Assets	1,598,803	2,632	1,601,435
Property and Equipment (net)	295,551	-	295,551
Other Assets			
Investments	56,557	-	56,557
Total Other Assets	56,557	-	56,557
Total Assets	$ 1,950,911	$ 2,632	$ 1,953,543
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	$ 9,790	$ -	$ 9,790
Payroll liabilities	1,907	-	1,907
Accrued compensation	9,046	-	9,046
Deferred revenue	-	-	-
Total Current Liabilities	20,742	-	20,742
Net Assets			
Unrestricted	1,860,514	2,632	1,863,147
Temporarily restricted	69,654	-	69,654
Total Net Assets	1,930,168	2,632	1,932,800
Total Liabilities and Net Assets	$ 1,950,911	$ 2,632	$ 1,953,543

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Unrestricted			
	General	ASECCC	Temporarily Restricted	Total
REVENUES				
Public support	$ 845,934	$ 8,056	$ -	$ 853,990
Combined Federal Campaign income	38,047	-	-	38,047
Disaster relief income	-	-	2,219	2,219
Interest income	2,545	-	-	2,545
Investment income	9,446	-	-	9,446
Rental and copier income	2,086	-	-	2,086
Sponsorship income	64,468	-	-	64,468
Miscellaneous income	9,112	-	-	9,112
Net assets released from restrictions	(14,209)	-	14,209	-
Total Revenue	957,428	8,056	16,428	981,913
EXPENSES				
Program services	790,837	3,032	-	793,868
Supporting services	146,465	3,742	-	150,206
Total Expenses	937,302	6,773	-	944,075
Increase (Decrease) in Net Assets	20,127	1,283	16,428	37,838
Net Assets, Beginning	1,860,514	2,632	69,654	1,932,800
Net Assets, Ending	$1,880,641	$ 3,915	$ 86,082	$1,970,638

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Unrestricted			
	General	ASECCC	Temporarily Restricted	Total
REVENUES				
Public support	$ 720,862	$ 9,563	$ -	$ 730,425
Combined Federal Campaign income	47,065	-	-	47,065
Disaster relief income	-	-	101	101
Interest income	1,850	-	-	1,850
Investment income	35,287	-	-	35,287
Rental and copier income	2,659	-	-	2,659
Sponsorship income	65,617	-	-	65,617
Miscellaneous income	13,977	-	-	13,977
Net assets released from restrictions	43,414	-	(43,414)	-
Total Revenue	930,731	9,563	(43,313)	896,980
EXPENSES				
Program services	835,041	4,251	-	839,292
Supporting services	148,173	4,995	-	153,168
Total Expenses	983,214	9,246	-	992,460
Increase (Decrease) in Net Assets	(52,484)	317	(43,313)	(95,480)
Net Assets, Beginning	1,912,998	2,316	112,967	2,028,281
Net Assets, Ending	$1,860,514	$ 2,632	$ 69,654	$1,932,800

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Cash Flows From Operating Activities		
Increase (decrease) in net assets	$ 37,838	$ (95,480)
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	13,576	19,566
Loss on sale of asset	2,467	-
(Increase) decrease in due froms	9,017	(2,228)
(Increase) decrease in receivables	(37,092)	125,001
(Increase) decrease in prepaid assets	1,567	(325)
Increase (decrease) in payroll liabilities	(320)	(29)
Increase (decrease) in accounts payable	(9,519)	1,827
Increase (decrease) in accrued compensation	(2,046)	912
Net Cash Provided By Operating Activities	15,488	49,244
Cash Flows From Investing Activities		
Proceeds from sale of equipment	27,000	-
Purchases of property and equipment	(4,280)	(14,933)
Net Cash Used By Investing Activities	22,720	(14,933)
Net Increase in Cash	38,208	34,311
Cash and Investments, Beginning of Year	1,167,262	1,132,951
Cash and Investments, End of Year	$ 1,205,470	$ 1,167,262
Cash	$ 742,439	$ 729,100
Investments - current	400,697	381,605
Investments - non-current	62,335	56,557
Cash and Investments, End of Year	$ 1,205,470	$ 1,167,262

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENTS OF FIDUCIARY NET ASSETS
COMBINED FEDERAL CAMPAIGN
DECEMBER 31, 2014 AND 2013

ASSETS	**2014**	**2013**
Current Assets		
Cash	$ 56,089	$ 84,301
Pledges receivable (net of reserve for uncollectibles)	35,545	68,326
Total Current Assets	91,634	152,627
Total Assets	$ 91,634	$ 152,627
LIABILITIES AND NET ASSETS		
Current Liabilities		
Due to United Way	$ 38,047	$ 47,065
Deferred revenue	-	-
Total Current Liabilities	38,047	47,065
Net Assets Held in Trust	$ 53,587	$ 105,562

See notes to financial statements.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENTS OF CHANGES IN FIDUCIARY NET ASSETS
COMBINED FEDERAL CAMPAIGN
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

ADDITIONS TO NET ASSETS	**2014**	**2013**
Public support	$ 185,291	$ 319,797
Interest income	5	7
Total Additions	185,296	319,803
DEDUCTIONS FROM NET ASSETS		
Agency allocations	197,945	287,915
Administrative fees	38,047	47,065
Professional fees	1,000	1,000
Bank charges	280	224
Total Deductions	237,272	336,203
Change in Net Assets	(51,976)	(16,400)
Net Assets, Beginning	105,562	121,962
Net Assets, Ending	$ 53,587	$ 105,562

See notes to financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

United Way East Central Alabama, Inc. is a non-profit agency organized for the purpose of conducting a campaign to raise money for and support non-profit agencies in Calhoun, Cleburne, and Randolph Counties.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles, and reflect significant receivables, payables and other liabilities. Allowances are provided for amounts that are expected to be uncollectible. Annual campaigns are conducted prior to the calendar year that funds are allocated to participating agencies.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Expenses

The costs of providing Organization programs and the administration of the organization have been summarized on a functional basis in the Schedule of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Net Assets Classifications

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

Support is recorded depending on the existence or nature of any donor restrictions. As the restrictions expire or conditions of restrictions are satisfied in the year of donation, the assets are recorded as unrestricted.

- Unrestricted net assets of the Organization represent revenues and expenses related to the operation and management of the Organization's primary programs and supporting services.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets Classifications (Continued)

- Temporarily restricted net assets represent resources available for use, but expendable only for the purposes specified by the donor.

- Permanently restricted net assets are permanently restricted by the donor. There are no permanently restricted net assets.

Cash and Cash Equivalents

The Organization considers all cash on hand, demand deposit accounts and short-term investments purchased with a maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts that may periodically exceed federally insured limits.

Prepaid Expenses

Prepaid expenses consist of insurance policies and maintenance agreements paid in advance.

Property and Equipment

Property and equipment are stated at historical cost less accumulated depreciation or, if donated, at the approximate fair value at the date of donation less accumulated depreciation. All expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Maintenance, repairs, and minor expenditures are charged to activities as incurred. When property and equipment is retired or otherwise disposed of, the related costs and accumulated depreciation are removed from their respective accounts, and any gain or loss on the disposition is credited or charged to operations.

The Organization provides for depreciation of property and equipment using the straight-line method to amortize costs over estimated useful lives as follows:

Item	Estimated Useful Life
Buildings	40 years
Building Improvements	10-15 years
Equipment	5-7 years

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The United Way of East Central Alabama, Inc. is incorporated under the laws of the State of Alabama as a nonprofit corporation and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code that is exempt from taxation. Therefore, no provision or liability for income taxes has been included in these financial statements.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

Revenues and Support

Revenues of the Organization consist mostly of funds received from private donations and have been recognized on an accrual basis when pledges are received. All public support is considered available for unrestricted use unless specifically restricted to certain use by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Date of Management's Review

Subsequent events were evaluated through September 21, 2015, the date the financial statements were available to be issued.

NOTE B – CASH

The Organization maintains cash balances at several banks. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The following is a summary of the insured and uninsured portion of the balances at December 31, 2014:

	General	ASECCC
Cash held in bank	$ 832,151	$ 2,079
Insured by FDIC	832,151	2,079
Uninsured cash	$ 0	$ 0

NOTE C – INVESTMENTS

Investments are all level one inputs reported at fair market value. Investments represent money market accounts, stocks, bonds and universal life insurance policies as follow:

December 31, 2014	Market Value	Cost
CVS Life Insurance	$ 62,335	$ N/A
*Regions Trust Money Market Deposit Account	34,744	34,744
*Bond Fund (3.25%- 5.125%)	228,172	223,005
*506 Shares- American Century Intl Growth	6,049	4,841
*123 Shares - Goldman Sacs Mid Cap	5,007	3,669
*955 Shares- American Growth Fd of Amer -F2	40,678	25,229
*763 Shares- MFS Resh Intl Fd CL 1	12,806	12,200
*1257 Shares - MFS Value Fund CL 1	44,134	27,667
*575 Shares - Oppenheimer Main St Small Cap Fd	17,992	10,500
*300 Shares - Pioneer Select Mid Cap Growth	11,115	6,721
	$ 463,032	$ 348,576

December 31, 2013	Market Value	Cost
CVS Life Insurance	$ 56,557	$ N/A
*Regions Trust Money Market Deposit Account	22,290	22,290
*Bond Fund (3.25%- 5.125%)	201,909	198,006
*506 Shares- American Century Intl Growth	6,875	4,841
*123 Shares - Goldman Sacs Mid Cap	5,364	3,669
*1086 Shares- American Growth Fd of Amer -F2	46,649	28,695
*763 Shares- MFS Resh Intl Fd CL 1	14,072	12,200
*1431 Shares - MFS Value Fund CL 1	47,733	31,493
*575 Shares - Oppenheimer Main St Small Cap Fd	18,538	10,500
*465 Shares - Pioneer Select Mid Cap Growth	18,175	10,400
	$ 438,162	$ 322,094

NOTE C – INVESTMENTS – continued

Net unrealized gains and losses are recorded annually in the unrestricted fund balance. Net unrealized loss for 2014 was $7,390 and net unrealized gain for 2013 was $24,176.

Regions Morgan Keegan Forever Fund Account Activity	2014	2013
Beginning Balance	$ 381,605	$ 339,739
Additions/Withdrawals	0	100
Realized Gain/Loss	19,304	11,111
Unrecognized Gain/(Loss)	(8,105)	25,176
Income Earned	10,987	8,447
Fees	(3,094)	(2,968)
Ending Balance	$ 400,697	$ 381,605

*Indicates investments held and managed by Regions Morgan Keegan. Fees charged in 2014 and 2013 were $3,094 and $2,968, respectively.

NOTE D– DONATED MATERIALS AND SERVICES

Donated materials and services are recorded in the financial statements at their estimated fair values at the date of receipt. No amounts have been reflected in these financial statements for donated services because no objective basis is available to measure the value of such services. However, a substantial number of volunteers have donated significant amounts of time to assist in the operations of the United Way of East Central Alabama, Inc.

NOTE E- DUE FROM COMBINED FEDERAL CAMPAIGN

Combined Federal Campaign receivables represent money paid to the United Way of East Central Alabama, Inc. as reimbursement for campaign expenses. Income is recognized when the expenses are incurred. A receivable has been recorded for the money owed to the United Way of East Central Alabama, Inc. for 2013 and 2012 expenses, and money received is recorded against the receivables. The amount due from CFC at December 31, 2014 and 2013 was $47,065 and $38,047, respectively.

NOTE F – PLEDGES RECEIVABLE

Pledges receivable are expected to be collected within one year. Pledges receivable consist of following:

December 31, 2014		
Pledges Receivable- 2014 Campaign	$	931,246
Less collections		(713,636)
Less shrinkage		(86,342)
Net Pledges Receivable - 2014		131,268
Pledges- 2015 Campaign		481,826
Less collections		(104,381)
Less shrinkage		(32,665)
Net Pledges Receivable-2015		344,780
Total Net Pledges Receivable	$	476,048

December 31, 2013		
Pledges Receivable- 2013 Campaign	$	1,002,277
Less collections		(836,578)
Less shrinkage		(73,983)
Net Pledges Receivable - 2013		91,716
Pledges- 2014 Campaign		469,016
Less collections		(98,384)
Less shrinkage		(23,392)
Net Pledges Receivable-2014		347,240
Total Net Pledges Receivable	$	438,956

NOTE G – PROPERTY AND EQUIPMENT

The summary of changes in property and equipment are as follows:

	Beginning Balance 12-31-13	Additions	Deletions	Ending Balance 12-31-14
Non-depreciable Assets				
Land	$ 100,000	$ -	$ -	$ 100,000
Depreciable Assets				
Building	237,803	-	-	237,803
Equipment	164,143	4,280	50,530	117,893
Total Depreciable Assets	401,946	4,280	50,530	355,696
Total Fixed Assets	501,946	4,280	50,530	455,696
Less Accum Depreciation	(206,394)	(13,576)	(21,061)	(198,909)
Property & Equipment, Net	$ 295,551	$ (9,296)	$(29,469)	$ 256,787

	Beginning Balance 12-31-12	Additions	Deletions	Ending Balance 12-31-13
Non-depreciable Assets				
Land	$ 100,000	$ -	$ -	$ 100,000
Depreciable Assets				
Building	229,803	8,000	-	237,803
Equipment	157,210	6,933	-	164,143
Total Depreciable Assets	387,013	14,933	-	401,946
Total Fixed Assets	487,013	14,933	-	501,946
Less Accum Depreciation	(186,828)	(19,566)	-	(206,394)
Property & Equipment, Net	$ 319,564	$(4,633)		$ 295,551

NOTE G – PROPERTY AND EQUIPMENT – (Continued)

Depreciation expense for the years ended December 31, 2014 and 2013 was $13,576 and $19,566, respectively.

NOTE H – ACCOUNTS PAYABLE

Accounts payable consisted of amounts due to vendors. The balance at December 31, 2014 and 2013 was $271 and $9,790, respectively

NOTE I – COMPENSATION AND RELATED EXPENSES

Accrued compensation at December 31 consisted of following:

	2014	2013
Accrued vacation	$ 7,000	$ 9,046
Total	$ 7,000	$ 9,046

NOTE J- DEFINED CONTRIBUTION PENSION PLAN

United Way of East Central Alabama, Inc. is the plan administrator of a retirement plan covering employees 21 years of age or older having one year of full-time service. The basis for determining contributions is seven percent of the participant's regular annual salary. The Organization is currently funding 7% of gross salaries of participating employees. The expense recognized during 2014 and 2013 was $14,621 and $21,244, respectively.

NOTE K – ADVERTISING COSTS

The Organization expenses advertising costs as they are incurred. The Organization has no-response advertising costs. Advertising costs were $6,939 and $2,829 at December 31, 2014 and 2013, respectively.

NOTE L- CONTRIBUTED SERVICES

During the year ended December 31, 2014 and 2013 the value of contributed services meeting the requirements for recognition in the financial statement was not material and has not been recorded.

NOTE M- INSURANCE

Liability insurance coverage of $1,000,000 for the officers, staff, Board of Directors and volunteers is carried from June 1, 2014 through June 1, 2015 with a deductible of $500.

SUPPLEMENTAL INFORMATION

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2014

Program Services	Allocations and Agency Relations	Cleburne County	Combined Federal Campaign	Communication	Forever Fund	General
Advertising	$ -	$ -	$ 51	$ 6,023	$ -	$ 207
Agency allocations	-	-	-	-	-	439,454
Awards and grants	-	-	651	-	-	-
Conferences and education	2,092	-	558	-	-	9
Copies and printing	133	694	2,227	1	-	23
Depreciation	-	-	-	-	-	6,144
Disaster relief	-	-	-	-	-	12,790
Dues and subscriptions	-	-	-	-	-	10,963
Equipment rental/service	-	-	-	1,375	-	-
Imagination library	-	66,588	-	-	-	-
Insurance	536	-	938	554	80	19
Insurance-employees	793	-	1,565	783	1,174	-
Miscellaneous/sponsorships	-	-	-	-	-	29,010
Office supplies	69	-	-	-	-	-
Payroll tax expense	1,558	-	1,654	1,711	481	200
Postage and shipping	97	472	135	-	-	13
Professional fees	1,575	525	2,750	1,225	525	-
Public relations	-	-	-	291	-	-
Repairs and maintenance	-	-	-	-	-	-
Retirement	1,755	-	1,462	883	1,170	-
Salaries	20,499	-	21,632	24,209	6,443	2,619
Supplies	-	-	4,357	-	-	-
Travel	141	-	113	-	-	139
Utilities and telephone	-	-	41	360	-	10
Total	$ 29,247	$ 68,278	$ 38,134	$ 37,415	$ 9,872	$ 501,601

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014

Program Services	Long-Term Recovery	Net Facility Operations	Planning	Randolph County	Voluntary Action Center	2014 Totals
Advertising	$ -	$ -	$ -	$ -	$ -	$ 6,282
Agency allocations	-	-	-	-	-	439,454
Awards and grants	-	-	-	195	-	846
Conferences and education	523	-	-	383	-	3,565
Copies and printing	3,354	-	-	1,483	3	7,917
Depreciation	-	7,432	-	-	-	13,576
Disaster relief	-	-	-	-	-	12,790
Dues and subscriptions	-	-	-	64	-	11,027
Equipment rental/service	-	45	-	-	-	1,420
Imagination library	-	-	-	-	-	66,588
Insurance	-	3,750	237	74	620	6,808
Insurance-employees	-	913	522	1,304	1,695	8,747
Miscellaneous/sponsorships	-	-	-	5,007	-	34,017
Office supplies	1,757	-	-	40	-	1,866
Payroll tax expense	-	1,287	691	751	1,168	9,502
Postage and shipping	20	-	-	198	20	955
Professional fees	-	-	1,050	1,050	1,225	9,925
Public relations	-	-	-	-	-	291
Repairs and maintenance	-	2,636	-	-	-	2,636
Retirement	-	731	731	578	1,609	8,919
Salaries	-	16,239	8,842	9,949	15,157	125,589
Supplies	-	-	-	-	-	4,357
Travel	30	-	-	1,607	-	2,030
Utilities and telephone	-	10,399	-	919	-	11,729
Total	$ 5,684	$ 43,432	$ 12,074	$ 23,603	$ 21,497	$ 790,837

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2013

Program Services	Allocations and Agency Relations	Cleburne County	Combined Federal Campaign	Communication	Forever Fund	General
Advertising	$ -	$ -	$ 51	$ 2,234	$ -	$ 297
Agency allocations	-	-	-	-	-	419,991
Awards and grants	-	-	545	-	-	-
Conferences and education	381	-	1,582	55	-	-
Copies and printing	142	859	2,922	-	-	22
Depreciation	-	-	-	-	-	13,006
Disaster relief	-	-	-	-	-	43,416
Dues and subscriptions	-	-	-	-	-	11,458
Equipment rental/service	10,196	-	-	1,325	-	-
Imagination library	-	67,936	-	-	-	-
Insurance	511	-	1,055	527	147	36
Insurance-employees	708	-	1,416	708	1,062	-
Miscellaneous/sponsorships	-	-	-	-	-	32,276
Office supplies	4	-	-	40	-	-
Payroll tax expense	1,653	-	1,682	2,172	548	219
Postage and shipping	148	416	139	-	-	40
Professional fees	1,665	555	3,850	1,295	555	-
Public relations	-	-	-	339	-	-
Repairs and maintenance	-	-	-	-	-	-
Retirement	2,549	-	2,125	1,275	1,700	-
Salaries	21,376	-	21,859	31,146	7,248	2,876
Supplies	-	-	9,673	-	-	-
Travel	115	10	137	-	-	73
Utilities and telephone	-	-	30	300	-	4
Total	$ 39,448	$ 69,777	$ 47,065	$ 41,416	$ 11,259	$ 523,714

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

Program Services	Long-Term Recovery	Net Facility Operations	Planning	Randolph County	Voluntary Action Center	2013 Totals
Advertising	$ -	$ -	$ -	$ -	$ -	$ 2,583
Agency allocations	-	-	-	-	-	419,991
Awards and grants	-	-	-	316	-	861
Conferences and education	440	-	-	269	-	2,727
Copies and printing	3,623	-	-	1,083	28	8,678
Depreciation	-	6,560	-	-	-	19,566
Disaster relief	-	-	-	-	-	43,416
Dues and subscriptions	-	-	-	64	-	11,522
Equipment rental/service	-	45	-	-	595	12,161
Imagination library	-	-	-	-	-	67,936
Insurance	-	3,815	233	142	591	7,057
Insurance-employees	-	826	472	1,180	1,534	7,906
Miscellaneous/sponsorships	-	-	-	774	-	33,051
Office supplies	174	-	-	44	-	262
Payroll tax expense	-	1,249	716	802	1,318	10,360
Postage and shipping	102	-	-	247	27	1,119
Professional fees	-	-	1,110	1,110	1,295	11,435
Public relations	-	-	-	-	-	339
Repairs and maintenance	-	2,782	-	-	-	2,782
Retirement	-	1,062	1,062	849	2,337	12,959
Salaries	-	15,592	8,998	10,500	17,014	136,609
Supplies	-	-	-	-	-	9,673
Travel	35	-	-	610	15	995
Utilities and telephone	-	10,131	-	591	-	11,056
Total	$ 4,374	$ 42,063	$ 12,591	$ 18,581	$ 24,752	$ 835,041

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL SUPPORTING SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Management and General	Fundraising	2014 Totals
SUPPORTING SERVICES			
Account coordinator expense	$ -	$ 2,313	$ 2,313
Advertising	356	301	657
Awards and grants	-	1,018	1,018
Bank charges	4,041	-	4,041
Conferences and education	3,853	615	4,468
Copies and printing	4,421	8,155	12,576
Dues and subscriptions	1,138	-	1,138
Equipment rental/service	7,143	-	7,143
Insurance	1,283	1,315	2,598
Insurance-employees	1,956	2,347	4,304
Office supplies	6,738	4,640	11,378
Payroll tax expense	2,815	2,378	5,193
Postage and shipping	1,930	1,479	3,408
Professional fees	3,600	4,375	7,975
Retirement	2,485	3,217	5,702
Salaries	34,630	31,306	65,936
Travel	790	2,232	3,021
Utilities and telephone	3,076	520	3,595
Total	$ 80,255	$ 66,209	$ 146,465

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL SUPPORTING SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Management and General	Fundraising	2013 Totals
SUPPORTING SERVICES			
Account coordinator expense	$ -	$ 4,012	$ 4,012
Advertising	71	175	246
Awards and grants	-	1,135	1,135
Bank charges	3,891	-	3,891
Conferences and education	1,500	302	1,803
Copies and printing	3,108	6,388	9,495
Dues and subscriptions	1,467	-	1,467
Equipment rental/service	6,822	-	6,822
Insurance	980	1,150	2,131
Insurance-employees	1,769	2,123	3,892
Office supplies	4,908	4,974	9,881
Payroll tax expense	2,957	2,513	5,469
Postage and shipping	1,437	1,203	2,639
Professional fees	4,440	4,625	9,065
Retirement	3,611	4,674	8,285
Salaries	38,726	32,555	71,281
Travel	728	1,849	2,577
Utilities and telephone	3,756	325	4,081
Total	$ 80,170	$ 68,003	$ 148,173

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - ASECCC
FOR THE YEAR ENDED DECEMBER 31, 2014

	Supporting Services	Program Services	2014 Totals
SUPPORTING SERVICES			
Agency allocations	$ -	$ 3,032	$ 3,032
Bank charges	175	-	175
Miscellaneous/sponsorships	3,567	-	3,567
Total	$ 3,742	$ 3,032	$ 6,773

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - ASECCC
FOR THE YEAR ENDED DECEMBER 31, 2013

	Supporting Service	Program Services	2013 Totals
SUPPORTING SERVICES			
Agency allocations	$ -	$ 4,251	$ 4,251
Bank charges	316	-	316
Miscellaneous/sponsorships	4,679	-	4,679
Total	$ 4,995	$ 4,251	$ 9,246

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF AGENCY ALLOCATIONS - GENERAL PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Cleburne County	General	Randolph County	2014 Total
2nd Chance	$ -	$ 18,000	$ -	$ 18,000
American Red Cross	-	16,000	6,000	22,000
Anniston Soup Bowl	-	20,000	-	20,000
Big Brothers/Big Sisters	-	5,000	-	5,000
Boy Scouts	-	2,918	500	3,418
Boys & Girls Clubs	-	31,000	7,500	38,500
Calhoun/Cleburne Children's Center	-	28,000	-	28,000
Children's Services	-	43,000	-	43,000
Community Enabler Developer	-	17,805	-	17,805
Community Foundation Standards for Ex	-	1,415	-	1,415
Family Links	-	4,000	-	4,000
Family Service Center	-	3,321	-	3,321
Girl Scouts	-	3,812	1,000	4,812
Interfaith Ministries	-	55,000	-	55,000
Jacksonville Meals on Wheels	-	9,531	-	9,531
Other United Ways	-	3,612	-	3,612
Partners in Education	-	-	-	-
Piedmont Benevolence Center	-	40,000	-	40,000
Piedmont Rescue Squad	-	-	-	-
Randolph Co. 4-H Clubs	-	-	3,000	3,000
Randolph Co. Learning Center	-	-	5,000	5,000
Randolph Co. Rescue Squad	-	-	2,500	2,500
Retired Senior Volunteer Program	-	3,500	-	3,500
Salvation Army	-	19,000	-	19,000
Salvation Army-Women's Shelter	-	12,000	-	12,000
The ARC of Calhoun County	-	8,500	-	8,500
Tri-County Children's Advocacy Center	-	-	8,500	8,500
United Way of Etowah County (211)	-	30,000	-	30,000
Wedowee Senior Center	-	-	2,520	2,520
Woodland Community Center	-	-	2,520	2,520
YMCA	-	25,000	-	25,000
Total Agency Allocations	$ -	$ 400,414	$ 39,040	$ 439,454

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF AGENCY ALLOCATIONS - GENERAL PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Cleburne County	General	Randolph County	2013 Total
2nd Chance	$ -	$ 25,012	$ -	$ 25,012
American Red Cross	-	14,000	5,750	19,750
Anniston Soup Bowl	-	12,000	-	12,000
Big Brothers/Big Sisters	-	5,000	-	5,000
Boy Scouts	-	4,946	500	5,446
Boys & Girls Clubs	-	26,000	6,300	32,300
Calhoun/Cleburne Children's Center	-	26,239	-	26,239
Children's Services	-	42,000	-	42,000
Community Enabler Developer	-	15,000	-	15,000
Community Foundation Standards for Ex	-	3,015	-	3,015
Family Links	-	4,000	-	4,000
Family Service Center	-	5,000	-	5,000
Girl Scouts	-	3,764	750	4,514
Interfaith Ministries	-	38,000	-	38,000
Jacksonville Meals on Wheels	-	11,499	-	11,499
Other United Ways	-	6,124	-	6,124
Partners in Education	-		6,200	6,200
Piedmont Benevolence Center	-	30,000	-	30,000
Piedmont Rescue Squad	-	5,402	-	5,402
Randolph Co. 4-H Clubs	-		3,000	3,000
Randolph Co. Learning Center	-		4,950	4,950
Randolph Co. Rescue Squad	-		2,000	2,000
Retired Senior Volunteer Program	-	7,500	-	7,500
Salvation Army	-	21,000	-	21,000
Salvation Army-Women's Shelter	-	9,500		9,500
The ARC of Calhoun County	-	7,500	-	7,500
Tri-County Children's Advocacy Center	-	-	8,000	8,000
United Way of Etowah County (211)	-	30,000	-	30,000
Wedowee Senior Center	-	-	2,520	2,520
Woodland Community Center	-	-	2,520	2,520
YMCA	-	25,000	-	25,000
Total Agency Allocations	$ -	$ 377,501	$ 42,490	$ 419,991

ADDITIONAL INFORMATION

EAST ALABAMA COMBINED FEDERAL CAMPAIGN
2013 CAMPAIGN FEDERATION CFC DISTRIBUTION SCHEDULE

code	Agency	Campaign 1 Pledges	Campaign 1 Percentages	GROSS PLEDGES	GROSS PLEDGE PERCENTAGE	Campaign 1 Total Receipts per Agency	Campaign 1 Percentages of Receipts per Agency	GROSS RECEIPTS PER AGENCY	PERCENTAGE OF GROSS RECEIPTS	EXPENSES/ FEES	EXPENSES/FEES PERCENTAGE	NET CFC	Disbursement #1 4/01/14	Disbursement #2 7/28/14	Disbursement #3 10/9/14	Disbursement #4 2/11/15	Total Disbursed
76113	United Way of East Central Alabama	4,844.34	11.22%	$ 4,844.34	11.22%	4,573.13	11.22%	$ 4,573.13	11.22%	1018.42	11.22%	$3,554.71	37.29	1,150.67	1,056.49	1,310.26	$ 3,554.70
58714	2nd Chance, Inc.	3,581.85	8.29%	$ 3,581.85	8.29%	3,381.32	8.29%	$ 3,381.32	8.29%	753.01	8.29%	$2,628.31	27.57	850.79	781.16	968.79	$ 2,628.31
50081	Arc of Calhoun & Cleburne Counties	2,657.99	6.15%	$ 2,657.99	6.15%	2,509.18	6.15%	$ 2,509.18	6.15%	558.79	6.15%	$1,950.39	20.46	631.35	579.68	718.92	$ 1,950.41
89071	Boys & Girls Clubs of Calhoun County	1,038.62	2.40%	$ 1,038.62	2.40%	980.47	2.40%	$ 980.47	2.40%	218.35	2.40%	$762.12	8.00	246.70	226.51	280.92	$ 762.13
25294	Calhoun/Cleburne Children's Center	6,450.72	14.94%	$ 6,450.72	14.94%	6,089.58	14.94%	$ 6,089.58	14.94%	1356.13	14.94%	$4,733.45	49.66	1,532.23	1,406.82	1,744.74	$ 4,733.45
98560	Calhoun County RSVP	637.02	1.47%	$ 637.02	1.47%	601.36	1.47%	$ 601.36	1.47%	133.92	1.47%	$467.44	4.90	151.31	138.93	172.30	$ 467.44
64370	Children's Services, Inc.	8,795.27	20.36%	$ 8,795.27	20.36%	8,302.87	20.36%	$ 8,302.87	20.36%	1849.02	20.36%	$6,453.85	67.71	2,089.13	1,918.13	2,378.88	$ 6,453.84
96830	Community Enabler Developer, Inc.	5,015.30	11.61%	$ 5,015.30	11.61%	4,734.52	11.61%	$ 4,734.52	11.61%	1054.36	11.61%	$3,680.16	38.61	1,191.27	1,093.77	1,356.50	$ 3,680.15
63371	Family Links, Inc.	26.45	0.06%	$ 26.45	0.06%	24.97	0.06%	$ 24.97	0.06%	5.56	0.06%	$19.41	0.20	6.28	5.77	7.15	$ 19.41
29274	Family Services Center	501.88	1.16%	$ 501.88	1.16%	473.78	1.16%	$ 473.78	1.16%	105.51	1.16%	$368.27	3.86	119.21	109.45	135.74	$ 368.27
95269	Girl Scouts of North-Central Alabama	323.47	0.75%	$ 323.47	0.75%	305.36	0.75%	$ 305.36	0.75%	68.00	0.75%	$237.36	2.49	76.83	70.54	87.49	$ 237.35
90779	Jacksonville Meals on Wheels	5,374.97	12.44%	$ 5,374.97	12.44%	5,074.06	12.44%	$ 5,074.06	12.44%	1129.98	12.44%	$3,944.08	41.38	1,276.71	1,172.21	1,453.79	$ 3,944.09
75641	Piedmont Benevolence Center	1,014.17	2.35%	$ 1,014.17	2.35%	957.39	2.35%	$ 957.39	2.35%	213.21	2.35%	$744.18	7.81	240.90	221.18	274.31	$ 744.19
86439	Salvation Army, The	2,476.97	5.73%	$ 2,476.97	5.73%	2,338.30	5.73%	$ 2,338.30	5.73%	520.73	5.73%	$1,817.57	19.07	588.35	540.19	669.95	$ 1,817.56
64731	YMCA of Calhoun County	451.82	1.05%	$ 451.82	1.05%	426.53	1.05%	$ 426.53	1.05%	94.99	1.05%	$331.54	3.48	107.33	98.54	122.21	$ 331.55
		43,190.84	100.00%	$ 43,190.84	100.00%	40,772.84	100.00%	40,772.84	100.00%	9079.98	100.00%	31,692.86	332.49	10,259.07	9,419.36	11,681.94	31,692.86

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE
2014

Tommie Goggans III	Chairman
Christianne Houston	Vice Chairman/Campaign Chairman
Corey McWhorter	Immediate Past Chairman
Blake Hendrix	Treasurer
Reiber Heath	Allocations Chairman
Corey McWhorter	Board Development Chairman
Bud Heard	Randolph County Chairman
Rose Leatherwood	LFCC Chairman
Shannon Jenkins	Executive Director