

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**DECEMBER 31, 2018 AND 2017**

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# *Curvin*

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### **INDEPENDENT AUDITOR'S REPORT**

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

I 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, 2018 and 2017, and the related statements of activities, functional expenses, 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**

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Opinion**

In my 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, 2018 and 2017, 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.

## **Report on Supplementary Information**

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of agency allocations on pages 34-35 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 my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Curvin Accounting, LLC.*

Jacksonville, Alabama  
September 25, 2019

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2018**

<b>ASSETS</b>	<u>General</u>	<u>ASECCC</u>	<u>Total</u>
<b>Current Assets</b>			
Cash	\$ 728,727	\$ 2,611	\$ 731,338
Investments	503,573	-	503,573
Prepaid assets	2,807	-	2,807
Due from Combined Federal Campaign	-	-	-
Pledges receivable (net of reserve for uncollectibles)	<u>371,828</u>	<u>1,718</u>	<u>373,546</u>
<b>Total Current Assets</b>	1,606,936	4,329	1,611,265
<b>Property and Equipment (net)</b>	288,819	-	288,819
<b>Other Assets</b>			
Investments	<u>73,066</u>	<u>-</u>	<u>73,066</u>
<b>Total Other Assets</b>	<u>73,066</u>	<u>-</u>	<u>73,066</u>
<b>Total Assets</b>	<u>\$ 1,968,821</u>	<u>\$ 4,329</u>	<u>\$ 1,973,151</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 2,968	\$ -	\$ 2,968
Payroll liabilities	2,114	-	2,114
Accrued compensation	10,720	-	10,720
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Current Liabilities</b>	15,802	-	15,802
<b>Net Assets</b>			
Without donor restrictions	1,850,166	4,329	1,854,495
With donor restrictions	<u>102,855</u>	<u>-</u>	<u>102,855</u>
<b>Total Net Assets</b>	<u>1,953,021</u>	<u>4,329</u>	<u>1,957,351</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 1,968,821</u>	<u>\$ 4,329</u>	<u>\$ 1,973,151</u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2017**

<b>ASSETS</b>	<u>General</u>	<u>ASECCC</u>	<u>Total</u>
<b>Current Assets</b>			
Cash	\$ 679,490	\$ 2,485	\$ 681,975
Investments	550,124	-	550,124
Prepaid assets	2,750	-	2,750
Due from Combined Federal Campaign	-	-	-
Pledges receivable (net of reserve for uncollectibles)	410,883	2,116	413,000
<b>Total Current Assets</b>	1,643,248	4,601	1,647,848
<b>Property and Equipment (net)</b>	281,436	-	281,436
<b>Other Assets</b>			
Investments	72,326	-	72,326
<b>Total Other Assets</b>	72,326	-	72,326
<b>Total Assets</b>	<u>\$ 1,997,010</u>	<u>\$ 4,601</u>	<u>\$ 2,001,610</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 6,299	\$ -	\$ 6,299
Payroll liabilities	1,853	-	1,853
Accrued compensation	10,112	-	10,112
Deferred revenue	-	-	-
<b>Total Current Liabilities</b>	18,263	-	18,263
<b>Net Assets</b>			
Without donor restrictions	1,892,174	4,601	1,896,774
With donor restrictions	86,572	-	86,572
<b>Total Net Assets</b>	1,978,746	4,601	1,983,346
<b>Total Liabilities and Net Assets</b>	<u>\$ 1,997,010</u>	<u>\$ 4,601</u>	<u>\$ 2,001,610</u>
See notes to financial statements.	6		

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Without Donor Restrictions</u>		<u>With Donor Restrictions</u>	<u>Total</u>
	<u>General</u>	<u>ASECCC</u>		
<b>REVENUES</b>				
Public support	\$ 864,564	\$ 10,464	\$ 6,370	\$ 881,398
Combined Federal Campaign income	-	-	-	-
Disaster relief income	-	-	18,600	18,600
Interest income	1,414	-	-	1,414
Investment income	(41,160)	-	-	(41,160)
Rental and copier income	1,067	-	-	1,067
Sponsorship income	37,187	-	-	37,187
Miscellaneous income	59,573	-	830	60,403
Net assets released from restrictions				
Satisfaction of program restrictions	9,517	-	(9,517)	-
<b>Total Revenue</b>	<u>932,161</u>	<u>10,464</u>	<u>16,283</u>	<u>958,907</u>
<b>EXPENSES</b>				
Program services	836,223	10,736	-	846,959
Supporting services	137,946	-	-	137,946
<b>Total Expenses</b>	<u>974,169</u>	<u>10,736</u>	<u>-</u>	<u>984,905</u>
<b>Increase (Decrease) in Net Assets</b>	(42,008)	(272)	16,283	(25,998)
<b>Net Assets, Beginning</b>	<u>1,892,174</u>	<u>4,601</u>	<u>86,572</u>	<u>1,983,346</u>
<b>Net Assets, Ending</b>	<u>\$1,850,166</u>	<u>\$ 4,329</u>	<u>\$ 102,855</u>	<u>\$1,957,351</u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Without Donor Restrictions</u>		<u>With Donor Restrictions</u>	<u>Total</u>
	<u>General</u>	<u>ASECCC</u>		
<b>REVENUES</b>				
Public support	\$ 791,000	\$ 12,057	\$ -	\$ 803,057
Combined Federal Campaign income	-	-	-	-
Disaster relief income	-	-	500	500
Interest income	1,457	-	-	1,457
Investment income	63,801	-	-	63,801
Rental and copier income	1,131	-	-	1,131
Sponsorship income	33,297	-	-	33,297
Miscellaneous income	17,219	-	-	17,219
Net assets released from restrictions				
Satisfaction of program restrictions	10	-	(10)	-
<b>Total Revenue</b>	<b>907,913</b>	<b>12,057</b>	<b>490</b>	<b>920,460</b>
<b>EXPENSES</b>				
Program services	862,087	10,914	-	873,002
Supporting services	141,526	-	-	141,526
<b>Total Expenses</b>	<b>1,003,614</b>	<b>10,914</b>	<b>-</b>	<b>1,014,528</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(95,700)</b>	<b>1,143</b>	<b>490</b>	<b>(94,068)</b>
<b>Net Assets, Beginning</b>	<b>1,987,874</b>	<b>3,458</b>	<b>86,082</b>	<b>2,077,414</b>
<b>Net Assets, Ending</b>	<b>\$ 1,892,174</b>	<b>\$ 4,601</b>	<b>\$86,572</b>	<b>\$ 1,983,346</b>

See notes to financial statements.



**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

Program Services	Allocations and Agency Relations		Combined Federal Campaign		Communication	Forever Fund	ASECCC	General
Advertising	\$ -	\$ -	\$ -	\$ -	2,211	\$ -	\$ -	\$ -
Agency allocations	-	-	-	-	-	-	-	445,727
Awards and grants	-	-	-	-	-	-	-	-
Conferences and education	1,626	-	-	-	176	-	25	-
Copies and printing	146	131	-	-	4,211	-	31	-
Depreciation	-	-	-	-	-	-	-	5,563
Disaster relief	-	-	-	-	-	-	-	6,771
Dues and subscriptions	8,185	-	-	-	-	-	-	9,986
Equipment rental/service	6,942	-	-	-	-	-	-	-
Imagination library	-	71,791	-	-	-	-	-	-
Insurance	356	-	-	-	336	181	11	-
Insurance-employees	2,190	-	-	-	2,190	730	-	-
Miscellaneous/sponsorships	-	-	-	-	-	-	-	47,927
Office supplies	228	-	-	-	-	-	-	-
Payroll tax expense	1,890	-	-	-	2,147	481	208	-
Postage and shipping	73	314	-	-	-	-	15	-
Professional fees	2,170	651	-	-	1,519	651	-	-
Public relations	-	-	-	-	453	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-
Retirement	2,184	-	-	-	2,184	727	-	-
Salaries	25,426	-	-	-	28,983	6,562	2,686	-
Supplies	-	-	-	-	-	-	-	-
Travel	88	20	-	-	25	-	163	-
Utilities and telephone	179	-	-	-	360	-	180	-
<b>Total</b>	<b>\$ 51,683</b>	<b>\$ 72,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>44,796</b>	<b>\$ 9,332</b>	<b>\$ 3,318</b>	<b>\$ 515,974</b>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

Program Services	Success by Six	Net				Voluntary Action Center	2018 Totals
		Facility Operations	Community Impact	Randolph County			
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,211	
Agency allocations	-	-	-	-	-	445,727	
Awards and grants	-	-	-	-	22	22	
Conferences and education	96	-	-	24	-	1,947	
Copies and printing	2,658	-	-	1,198	68	8,444	
Depreciation	-	9,020	-	-	-	14,583	
Disaster relief	-	-	-	-	-	6,771	
Dues and subscriptions	75	-	-	46	-	18,292	
Equipment rental/service	-	308	1,454	-	732	9,435	
Imagination library	-	-	-	-	-	71,791	
Insurance	-	3,375	228	65	593	5,144	
Insurance-employees	-	1,460	913	2,190	2,190	11,862	
Miscellaneous/sponsorships	-	-	-	3,493	1,600	53,020	
Office supplies	2,560	-	-	-	-	2,789	
Payroll tax expense	-	1,376	1,234	911	1,503	9,750	
Postage and shipping	3	-	-	292	53	750	
Professional fees	-	-	1,519	2,170	2,170	10,850	
Public relations	-	-	-	-	-	453	
Repairs and maintenance	-	5,108	-	-	-	5,108	
Retirement	-	1,456	910	2,184	2,184	11,831	
Salaries	-	17,688	16,255	12,034	19,801	129,436	
Supplies	-	-	-	-	1,314	1,314	
Travel	68	-	-	127	132	623	
Utilities and telephone	60	11,846	197	775	476	14,072	
<b>Total</b>	<b>\$ 5,520</b>	<b>\$ 51,637</b>	<b>\$ 22,709</b>	<b>\$ 25,508</b>	<b>\$ 32,839</b>	<b>\$ 836,223</b>	

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Program Services	Allocations and Agency Relations		Imagination Library		Combined Federal Campaign		Communication		Forever Fund		ASECCC		General	
		\$		\$		\$		\$		\$		\$		\$
Advertising														
Agency allocations														
Awards and grants														479,548
Conferences and education	1,072						445							
Copies and printing	324		335				3,308				48			
Depreciation														8,214
Disaster relief														10
Dues and subscriptions	8,375													9,861
Equipment rental/service	6,942													
Imagination library			74,090											
Insurance	365						352		186		11			
Insurance-employees	2,017						2,017		672					
Miscellaneous/sponsorships														49,313
Office supplies	50						20							
Payroll tax expense	1,831						1,884		461		209			
Postage and shipping	70		273								38			
Professional fees	1,970		591				1,379		591					
Public relations							404							
Repairs and maintenance														
Retirement	1,953						1,953		651					
Salaries	24,209						27,599		6,223		2,626			
Supplies														
Travel	199		38				36				75			
Utilities and telephone	202						400				180			
<b>Total</b>	<b>\$ 49,579</b>	<b>\$ 75,326</b>	<b>\$ -</b>	<b>\$ 46,241</b>	<b>\$ 8,783</b>	<b>\$ 3,187</b>	<b>\$ 546,946</b>							

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL PROGRAM SERVICES (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Program Services	Success by Six	Net			Randolph County	Voluntary Action Center	2017 Totals
		Facility Operations	Community Impact				
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,444	
Agency allocations	-	-	-	-	-	479,548	
Awards and grants	-	-	-	10	1,051	1,061	
Conferences and education	106	-	76	102	-	1,801	
Copies and printing	2,709	-	55	1,196	112	8,087	
Depreciation	-	9,021	-	-	-	17,235	
Disaster relief	-	-	-	-	-	10	
Dues and subscriptions	75	-	-	46	-	18,357	
Equipment rental/service	-	45	-	-	516	7,503	
Imagination library	-	-	-	-	-	74,090	
Insurance	-	3,233	234	70	607	5,058	
Insurance-employees	-	1,344	840	2,017	2,017	10,923	
Miscellaneous/sponsorships	-	-	1,425	3,767	1,600	56,106	
Office supplies	2,314	-	-	39	-	2,423	
Payroll tax expense	-	1,512	1,218	895	1,398	9,407	
Postage and shipping	2	-	-	326	179	888	
Professional fees	-	-	1,379	1,970	1,970	9,850	
Public relations	-	-	-	-	-	404	
Repairs and maintenance	-	3,998	-	-	-	3,998	
Retirement	-	1,302	814	1,953	1,953	10,577	
Salaries	-	16,584	15,576	11,599	17,964	122,380	
Supplies	-	-	-	-	1,456	1,456	
Travel	57	-	-	415	46	866	
Utilities and telephone	50	11,211	202	875	494	13,614	
<b>Total</b>	<b>\$ 5,314</b>	<b>\$ 48,251</b>	<b>\$ 21,817</b>	<b>\$ 25,281</b>	<b>\$ 31,362</b>	<b>\$ 862,087</b>	

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL SUPPORTING SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Management and General</u>	<u>Fundraising</u>	<u>2018 Totals</u>
<b>SUPPORTING SERVICES</b>			
Account coordinator expense	\$ -	\$ 495	\$ 495
Advertising	-	-	-
Awards and grants	-	71	71
Bank charges	6,607	-	6,607
Conferences and education	863	515	1,378
Copies and printing	1,006	2,866	3,872
Dues and subscriptions	2,466	-	2,466
Equipment rental/service	5,103	-	5,103
Insurance	779	825	1,604
Insurance-employees	3,467	2,920	6,387
Office supplies	4,881	194	5,074
Payroll tax expense	2,964	2,350	5,314
Postage and shipping	758	612	1,370
Professional fees	9,265	5,425	14,690
Retirement	3,459	2,913	6,371
Salaries	41,268	30,902	72,170
Travel	701	1,037	1,738
Utilities and telephone	2,788	449	3,236
<b>Total</b>	<u>\$ 86,372</u>	<u>\$ 51,574</u>	<u>\$ 137,946</u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES - GENERAL SUPPORTING SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Management and General</u>	<u>Fundraising</u>	<u>2017 Totals</u>
<b>SUPPORTING SERVICES</b>			
Account coordinator expense	\$ -	\$ 1,835	\$ 1,835
Advertising	-	17	17
Awards and grants	-	343	343
Bank charges	5,996	-	5,996
Conferences and education	2,124	178	2,301
Copies and printing	3,497	2,583	6,080
Dues and subscriptions	2,737	-	2,737
Equipment rental/service	6,813	-	6,813
Insurance	1,072	856	1,929
Insurance-employees	3,193	2,689	5,882
Office supplies	4,573	1,792	6,365
Payroll tax expense	2,842	2,288	5,130
Postage and shipping	1,418	858	2,276
Professional fees	8,045	4,925	12,970
Retirement	3,092	2,604	5,696
Salaries	40,003	29,498	69,501
Travel	825	1,728	2,553
Utilities and telephone	2,650	452	3,101
<b>Total</b>	<u>\$ 88,881</u>	<u>\$ 52,645</u>	<u>\$ 141,526</u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.  
SCHEDULE OF FUNCTIONAL EXPENSES - ASECCC  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Supporting Service</u>	<u>Program Services</u>	<u>2018 Totals</u>
<b>SUPPORTING SERVICES</b>			
Agency allocations	\$ -	\$ 7,549	\$ 7,549
Miscellaneous/sponsorships	-	3,187	3,187
<b>Total</b>	<u>\$ -</u>	<u>\$ 10,736</u>	<u>\$ 10,736</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.  
 SCHEDULE OF FUNCTIONAL EXPENSES - ASECCC  
 FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Supporting Services</u>	<u>Program Services</u>	<u>2017 Totals</u>
<b>SUPPORTING SERVICES</b>			
Agency allocations	\$ -	\$ 7,913	\$ 7,913
Miscellaneous/sponsorships	-	3,002	3,002
<b>Total</b>	<u>\$ -</u>	<u>\$ 10,914</u>	<u>\$ 10,914</u>



**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<b>Cash Flows From Operating Activities</b>		
Increase (decrease) in net assets	\$ (25,998)	\$ (94,068)
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	14,583	17,235
(Increase) decrease in due froms	-	40,753
(Increase) decrease in receivables	39,452	78,740
(Increase) decrease in prepaid assets	(57)	213
Increase (decrease) in payroll liabilities	261	208
Increase (decrease) in accounts payable	(3,331)	1,446
Increase (decrease) in accrued compensation	608	1,692
	<u>25,518</u>	<u>46,219</u>
<b>Net Cash Provided By Operating Activities</b>	<b>25,518</b>	<b>46,219</b>
<b>Cash Flows From Investing Activities</b>		
Purchases of property and equipment	<u>(21,967)</u>	<u>(7,680)</u>
<b>Net Cash Used By Investing Activities</b>	<b>(21,967)</b>	<b>(7,680)</b>
<b>Net Increase in Cash</b>	<b>3,551</b>	<b>38,539</b>
<b>Cash and Investments, Beginning of Year</b>	<u>1,304,426</u>	<u>1,265,887</u>
<b>Cash and Investments, End of Year</b>	<u>\$ 1,307,977</u>	<u>\$ 1,304,426</u>
Cash	\$ 731,338	\$ 681,975
Investments - current	503,573	550,124
Investments - non-current	73,066	72,326
<b>Cash and Investments, End of Year</b>	<u>\$ 1,307,977</u>	<u>\$ 1,304,426</u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**STATEMENTS OF FIDUCIARY NET ASSETS**  
**COMBINED FEDERAL CAMPAIGN**  
**DECEMBER 31, 2018 AND 2017**

<b>ASSETS</b>	<u>2018</u>	<u>2017</u>
<b>Current Assets</b>		
Cash	\$ -	\$ 50,112
Pledges receivable (net of reserve for uncollectibles)	<u>-</u>	<u>-</u>
<b>Total Current Assets</b>	<u>-</u>	<u>50,112</u>
 <b>Total Assets</b>	 <u><u>\$ -</u></u>	 <u><u>\$ 50,112</u></u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Due to United Way	\$ -	\$ -
Deferred revenue	<u>-</u>	<u>-</u>
<b>Total Current Liabilities</b>	<u>-</u>	<u>-</u>
 <b>Net Assets Held in Trust</b>	 <u><u>\$ -</u></u>	 <u><u>\$ 50,112</u></u>

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, 2018 AND 2017**

<b>ADDITIONS TO NET ASSETS</b>	<u><b>2018</b></u>	<u><b>2017</b></u>
Public support	\$ 16,399	\$ 188,449
Interest income	<u>-</u>	<u>-</u>
<b>Total Additions</b>	16,399	188,449
 <b>DEDUCTIONS FROM NET ASSETS</b>		
Agency allocations	66,511	169,335
Administrative fees	-	5,800
Professional fees	<u>-</u>	<u>2,000</u>
<b>Total Deductions</b>	<u>66,511</u>	<u>177,135</u>
<b>Change in Net Assets</b>	(50,112)	11,314
<b>Net Assets, Beginning</b>	<u>50,112</u>	<u>38,797</u>
<b>Net Assets, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 50,112</u></u>

See notes to financial statements.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**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.

**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.

**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.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they were filed.

**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

**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 net assets with restrictions support that increases those net asset classes. When a temporary restriction expires, net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

**Date of Management's Review**

Subsequent events were evaluated through September 25, 2019, the date the financial statements were available to be issued.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**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, 2018:

	<b>General</b>	<b>ASECCC</b>
Cash held in bank	\$ 767,274	\$ 2,611
Insured by FDIC	767,274	2,611
Uninsured cash	\$ 0	\$ 0

**NOTE C – 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 the donated services of a substantial number of volunteers that have donated significant amounts of time to assist in the operations of the United Way of East Central Alabama, Inc. because no objective basis is available to measure the value of such services.

**NOTE D – 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 2015 expenses, and money received is recorded against the receivables. The amount due from CFC at December 31, 2018 and 2017 was \$0 and \$0, respectively.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE E – 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:

<b>December 31, 2018</b>	<b>Market Value</b>	<b>Cost</b>
CSV Life Insurance	\$ 73,066	\$ N/A
*Regions Trust Deposit Accounts	41,619	41,619
*1,828 Shares-Diamond Hill Large Cap Fund	42,101	47,165
*2,934 Shares-Natixis Loomis Sayles Growth Fund	41,957	42,693
*375 Shares-Vanguard 500 Index Fund	86,759	85,727
*464 Shares-Artisan Mid Cap Fund	14,931	21,078
*500 Shares-JPMorgan Mid Cap Value Fund	16,485	19,560
*1,007 Shs-Prudential QMA Small-Cap Value Fund	14,931	21,489
*225 Shares-Victory Rs Small Cap Grow	14,364	18,004
*1,784 Shares-Advisors Invt Tr Johcm Intl SI I	36,348	37,811
*4,484 Shares-Baron Emerging Markets Fund	55,913	63,358
*1,229 Shares-Invesco International Growth Fund	34,955	43,844
*1,437 Shares-Baird Aggregate Bond Fund	15,127	15,265
*410 Shares-DoubleLine Total Return Bond Fund	4,270	4,291
*1,974 Shares-Fidelity Investment Grade Bond Fund	15,143	15,585
*788 Shares-Prudential High Yield Fund	4,040	4,399
*204 Shares-DoubleLine Emerging Markets Fixed Income Bond Fund	2,033	2,139
*183 Shares-Templeton Global Bond Fund/US	2,061	2,333
*1,788 Shares-AQR Managed Futures Strategy Fund	15,042	15,740
*1,601 Shares-JPMorgan Hedged Equity Fund	30,443	31,164
*1,322 Shares-William Blair Macro Allocation Fund	15,051	15,636
	<u>\$ 576,639</u>	<u>\$ 548,900</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE E – INVESTMENTS (Continued)**

<b>December 31, 2017</b>	<b>Market Value</b>	<b>Cost</b>
CSV Life Insurance	\$ 72,324	\$ N/A
*Regions Trust Deposit Accounts	31,181	31,181
*1,636 Shares-Diamond Hill Large Cap Fund	43,542	42,099
*2,881 Shares-Natixis Loomis Sayles Growth Fund	44,736	41,693
*371 Shares-Vanguard 500 Index Fund	91,481	84,267
*414 Shares-Artisan Mid Cap Fund	17,187	18,921
*484 Shares-JPMorgan Mid Cap Value Fund	19,507	18,924
*921 Shares-Prudential QMA Small-Cap Value Fund	18,606	19,669
*237 Shares-Victory Rs Small Cap Grow	19,844	18,959
*2,167 Shares-Advisors Invt Tr Johcm Intl SI I	48,834	45,952
*2,647 Shares-Baron Emerging Markets Fund	40,688	36,202
*1,301 Shares-Invesco International Growth Fund	47,900	46,420
*2,667 Shares-Fidelity Investment Grade Bond Fund	21,126	21,109
*462 Shares-MFS Corporate Bond Fund	6,534	6,512
*1,174 Shares-Prudential High Yield Fund	6,494	6,561
*591 Shares-TCW Core Fixed Income Fund	6,490	6,500
*1,958 Shares-Vanguard Total Bond Market Index Fd	21,049	21,098
*271 Shares-Templeton Global Bond Fund/US	3,205	3,464
*1,426 Shares-AQR Managed Futures Strategy Fund	13,163	12,580
*375 Shares-Calamos Market Neutral Income Fund	4,907	4,949
*504 Shares-Driehaus Active Income Fund	4,965	5,013
*2,013 Shares-Swan Defined Risk Fund	26,213	24,929
*1,049 Shares-William Blair Macro Allocation Fund	12,472	12,406
	<u>\$ 622,448</u>	<u>\$ 529,408</u>

Net unrealized gains and losses are recorded annually in the unrestricted fund balance. Net unrealized losses for 2018 and 2017 were \$66,044 and 2017 \$22,885, respectively.



**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE E – INVESTMENTS (Continued)**

<b>Regions Morgan Keegan Forever Fund Account Activity</b>	<b>2018</b>	<b>2017</b>
Beginning Balance	\$ 550,124	\$ 417,539
Additions/Withdrawals	15	(68,738)
Realized Gain/Loss	15,185	73,269
Unrecognized Gain/(Loss)	(66,044)	120,854
Income Earned	8,412	10,784
Fees	<u>(4,119)</u>	<u>(3,584)</u>
Ending Balance	<u>\$ 503,573</u>	<u>\$ 550,124</u>

\*Indicates investments held and managed by Regions Morgan Keegan. Fees charged in 2018 and 2017 were \$4,119 and \$3,584, respectively.

**NOTE F – PLEDGES RECEIVABLE**

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

<b>December 31, 2018</b>	
Pledges Receivable- 2017 Campaign	\$ 1,005,078
Less collections	(826,989)
Less shrinkage	<u>(82,962)</u>
Net Pledges Receivable - 2017	95,127
Pledges- 2018 Campaign	404,380
Less collections	(108,835)
Less shrinkage	<u>(17,126)</u>
Net Pledges Receivable-2018	<u>278,419</u>
Total Net Pledges Receivable	<u>\$ 373,546</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE F – PLEDGES RECEIVABLE (Continued)**

<b>December 31, 2017</b>	
Pledges Receivable- 2017 Campaign	\$ 950,362
Less collections	(792,959)
Less shrinkage	<u>(86,026)</u>
Net Pledges Receivable - 2017	71,377
Pledges- 2018 Campaign	457,223
Less collections	(89,151)
Less shrinkage	<u>(26,449)</u>
Net Pledges Receivable-2018	<u>341,623</u>
Total Net Pledges Receivable	<u><u>\$ 413,000</u></u>

**NOTE G – PROPERTY AND EQUIPMENT**

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

	<b>Beginning Balance 12-31-17</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 12-31-18</b>
<b>Non-depreciable Assets</b>				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Depreciable Assets</b>				
Building & Improvements	279,463	13,837	-	293,300
Equipment	<u>147,860</u>	<u>8,130</u>	<u>-</u>	<u>155,990</u>
<b>Total Depreciable Assets</b>	<u>427,323</u>	<u>21,967</u>	<u>-</u>	<u>449,290</u>
<b>Total Fixed Assets</b>	527,323	21,967	-	549,290
Less Accum Depreciation	<u>(245,887)</u>	<u>(14,583)</u>	<u>-</u>	<u>(260,471)</u>
Property & Equipment, Net	<u><u>\$ 281,436</u></u>	<u><u>\$ 7,384</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 288,819</u></u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE G – PROPERTY AND EQUIPMENT (Continued)**

	<b>Beginning Balance 12-31-16</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 12-31-17</b>
<b>Non-depreciable Assets</b>				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Depreciable Assets</b>				
Building & Improvements	279,463	-	-	279,463
Equipment	140,180	7,680	-	147,860
<b>Total Depreciable Assets</b>	<u>419,643</u>	<u>7,680</u>	<u>-</u>	<u>427,323</u>
<b>Total Fixed Assets</b>	519,643	7,680	-	527,323
Less Accum Depreciation	<u>(228,652)</u>	<u>(17,235)</u>	<u>-</u>	<u>(245,887)</u>
Property & Equipment, Net	<u>\$ 290,992</u>	<u>\$ (9,555)</u>	<u>\$ -</u>	<u>\$ 281,436</u>

Depreciation expense for the years ended December 31, 2018 and 2017 was \$14,583 and \$17,235, respectively.

**NOTE H – ACCOUNTS PAYABLE**

Accounts payable consisted of amounts due to vendors. The balance at December 31, 2018 and 2017 was \$2,968 and \$6,299, respectively

**NOTE I – COMPENSATION AND RELATED EXPENSES**

Accrued compensation at December 31 consisted of following:

	<b>2018</b>	<b>2017</b>
Accrued vacation	\$ 10,720	\$ 10,112
Total	<u>\$ 10,720</u>	<u>\$ 10,112</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**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 2018 and 2017 was \$18,202 and \$16,273, respectively.

**NOTE K – ADVERTISING COSTS**

The Organization expenses advertising costs as they are incurred. The Organization has no-response advertising costs. Advertising costs were \$2,211 and \$6,461 at December 31, 2018 and 2017, respectively.

**NOTE L- CONTRIBUTED PROFESSIONAL SERVICES**

During the years ended December 31, 2018 and 2017 the Organization received professional computer services in the amount of \$3,840 and \$3,120, respectively. These services consisted of weekly server maintenance, data backups and server updates. This amount has been reflected in the financial statements.

**NOTE M- INSURANCE**

Liability insurance coverage of \$1,000,000 for the officers, staff, Board of Directors and volunteers is carried from June 1, 2018 through June 1, 2019 with a deductible of \$500.

**NOTE N – OPERATING LEASES**

The Organization leases a digital postage meter system from Pitney Bowes Global Financial Services. The lease is for 60 months at \$190 per month. The lease commenced November 2018. The total amount paid on the lease for 2018 was \$2,280.

The Organization leases two Savin copiers through Wells Fargo Financial Leasing, Inc. The lease is for 63 months at \$217 per month. The lease commenced October 2015. The total amount paid on the lease for 2018 was \$2,604.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE N – OPERATING LEASES (Continued)**

The following amounts are due for the remaining terms of the leases:

<b>2019</b>	<b>\$4,884</b>
<b>2020</b>	<b>\$4,884</b>
<b>2021</b>	<b>\$2,280</b>
<b>2022</b>	<b>\$2,280</b>
<b>2023</b>	<b>\$1,900</b>

**NOTE O – RESTRICTIONS ON NET ASSETS**

The Organization maintains several separate bank accounts in order to maintain a level of funded reserves to use as follows:

**Calhoun Reserve Funds – Board Restricted**

**Accounts held at: NobleBank Reserve A, Southern States Reserve B, and BBVA Compass Reserve D**

The UWECA Board established Financial Policy calls for UWECA to maintain a funded reserve unencumbered and uncommitted at a minimum level equal to an average of six (6) months of Program Funding and Operating Costs. The goal of the fund is to grow the reserve beyond the six (6) month minimum to secure UWECA's long-term financial viability. The Board may utilize these funds as needed to meet financial commitments to agencies in the event of a short-fall of United Way collections, meet unexpected United Way needs including those caused by catastrophic circumstances, meet unexpected agency needs caused by catastrophic circumstances, such as agency facility is destroyed and funds are needed for temporary housing, equipment, etc., and support unbudgeted events/programs which support the mission of United Way. The Finance Committee and Board reviews and sets the six (6) month required level amount annually after the close of the fiscal year and during review of the annual budget. Funds are added to the Calhoun Reserve annually from unspent Pledge Reserve dollars held short-term at F&M Bank.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE O – RESTRICTIONS ON NET ASSETS (Continued)**

**F&M Bank – Reserve C – Board Restricted**

**Pledge Reserve**

The UWECA Board established that in an effort to ensure that campaign pledge payments made by donors are utilized during the year for which the campaign represents, all pledge payments collected prior to December 31 for the following year should be held separately in a Pledge Reserve Fund. These monies are then available for transfer the following year to the UWECA operating account, as needed for cash flow. Any Pledge Reserve funds remaining in the account at the end of the fiscal year are reviewed by the Board during budget review and become eligible for transfer as outlined in UWECA's Financial Policy – 40% to Calhoun Reserve and 60% to the new fiscal year's program funding.

**Randolph County Reserve**

The Randolph County Advisory Board established a Randolph Reserve fund to help ensure that monies remain available to meet the long-term funding needs of Randolph County partner agencies. The Randolph County Advisory Board reviews the fund annually when recommending grant amounts for Randolph County partner agencies. The Randolph County Advisory Board retains the right to either add to the Reserve Fund from undesignated campaign dollars or to transfer Reserve Fund dollars to program funding for Randolph County partner agencies for that funding cycle.

The balance of these accounts at December 31, 2018 and 2017 was \$714,828 and \$652,884, respectively.

**Emergency Assistance Fund (EAF) – F&M Bank - Donor Restricted**

The EAF was established to satisfy a restriction placed on 10% of the corporate contribution received annually from Publix Charities. This designation requires that an EAF be established to assist working people in emergency situations. Recipients should reside in UWECA's coverage area and have experienced an unexpected, necessary expense due to loss of income, layoff, economic downturn, catastrophic event, or declared disaster. Recipients may or may not be employed by Publix.

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE O – RESTRICTIONS ON NET ASSETS (Continued)**

The EAF may also include other donor restricted funds which are designated to assist individuals in specific emergency situations as outlined above.

**Randolph County HOPE Fund - First Bank - Donor & Board Restricted**

The Randolph County HOPE (Helping our People in Emergencies) Fund was established by the Randolph Advisory Board to create an EAF in Randolph Co. to fill a gap in services in the area. The fund receives monies through donor designations to the fund during the annual campaign as well as monies allocated annually by the Randolph Advisory Board. Recipients of the fund must live in Randolph Co and exhibit a need. Recipients are screened by DHR and presented to UWECA for possible assistance. UWECA retains all final discretionary disbursement decisions. Fund activity is reviewed annually by the Randolph Advisory Board.

**Long Term Recovery Fund (LTRF) – Wells Fargo Bank – Donor & Board Restricted**

The LTRF was initially established as a result of the April 2011 tornadoes which devastated parts of Calhoun County. The UWECA Board deemed that monies remaining after the April 2011 event was closed, should be maintained for future natural disaster recovery efforts and response capability for events occurring within Calhoun County. The fund consists of monies donated by individuals, foundations, and corporations who have made long-term recovery designations for recovery efforts related to a natural disaster event affecting Calhoun County, or to long-term disaster recovery efforts in general. When a natural disaster affects Calhoun County, the Long Term Recovery Committee (LTRC) is activated. Cases that meet the screening requirements for assistance from the fund are then recommended by the LTRC. UWECA retains the final disbursement decision on each case presented.

Net assets with donor restrictions are available for the following purposes or periods:

	<b>2018</b>	<b>2017</b>
Long Term Recovery	\$ 98,404	\$ 86,572
HOPE Fund	770	-
Emergency Assistance Fund	3,681	-
Total	<u>\$ 102,855</u>	<u>\$ 86,572</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018 AND 2017**

**NOTE P – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Additionally, the Organization has Board Designated net assets without donor restrictions that, while the Organization does not intend to spend for these purposes other than those identified, the amounts could be made available for current operations, if necessary.

Financial assets, at year-end	\$ 1,307,977
Less those unavailable for general expenditures within one year due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time restrictions	(73,066)
Subject to satisfaction of donor restrictions	(102,855)
Board designations	
Amounts set aside for liquidity reserve	<u>(1,119,996)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 12,060</u></u>



## **SUPPLEMENTAL INFORMATION**

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF AGENCY ALLOCATIONS - GENERAL PROGRAM SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Cleburne County</u>	<u>General</u>	<u>Randolph County</u>	<u>2018 Total</u>
2nd Chance	\$ -	\$ 12,459	\$ -	\$ 12,459
American Red Cross	-	10,000	5,000	15,000
Anniston Soup Bowl	-	3,416		3,416
Big Brothers/Big Sisters	-	12,000		12,000
Boy Scouts	-	5,000	1,500	6,500
Boys & Girls Clubs	-	17,000	7,750	24,750
Calhoun/Cleburne Children's Center	-	23,000		23,000
Children's Services	-	27,000		27,000
Community Enabler Developer	-	24,000		24,000
Family Links	-	57,000		57,000
Family Service Center	-	1,463		1,463
Girl Scouts	-	2,500	1,500	4,000
H.E.A.R.T.S.	-	104		104
Interfaith Ministries	-	54,500		54,500
Jacksonville Meals on Wheels	-	13,426		13,426
Other United Ways	-	2,764		2,764
Piedmont Benevolence Center	-	23,500		23,500
Randolph Co. 4-H Clubs	-		5,000	5,000
Randolph Co. Learning Center	-		5,000	5,000
Randolph Co. Rescue Squad	-		2,500	2,500
RA-LIN/UW Scholarship Fund	-	5,250		5,250
Salvation Army	-	3,976		3,976
Salvation Army-Women's Shelter	-	1,869		1,869
St. Michael's Medical Clinic	-	11,500	-	11,500
The ARC of Calhoun County	-	19,000		19,000
The Leaning Tree	-	22,000		22,000
Tri-County Children's Advocacy Center	-		8,500	8,500
United Way of Etowah County (211)	-	30,000		30,000
Wedowee Senior Center	-		3,000	3,000
Woodland Community Center	-		3,250	3,250
YMCA	-	20,000	-	20,000
<b>Total Agency Allocations</b>	<b>\$ -</b>	<b>\$ 402,727</b>	<b>\$ 43,000</b>	<b>\$ 445,727</b>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.**  
**SCHEDULE OF AGENCY ALLOCATIONS - GENERAL PROGRAM SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Cleburne County</u>	<u>General</u>	<u>Randolph County</u>	<u>2017 Total</u>
2nd Chance	\$ -	\$ 16,313	\$ -	\$ 16,313
American Red Cross	-	16,204	5,000	21,204
Anniston Soup Bowl	-	7,048	-	7,048
Big Brothers/Big Sisters	-	15,000	-	15,000
Boy Scouts	-	766	1,500	2,266
Boys & Girls Clubs	-	25,893	7,500	33,393
Calhoun/Cleburne Children's Center	-	23,228	-	23,228
Children's Services	-	26,999	-	26,999
Community Enabler Developer	-	20,121	-	20,121
Family Links	-	59,171	-	59,171
Family Service Center	-	4,376	-	4,376
Girl Scouts	-	1,372	1,500	2,872
H.E.A.R.T.S.	-	771	-	771
Interfaith Ministries	-	39,261	-	39,261
Jacksonville Meals on Wheels	-	15,493	-	15,493
Other United Ways	-	5,442	-	5,442
Piedmont Benevolence Center	-	19,994	-	19,994
Randolph Co. 4-H Clubs	-	-	4,000	4,000
Randolph Co. Learning Center	-	-	5,000	5,000
Randolph Co. Rescue Squad	-	-	2,500	2,500
Reaching Out International	-	1,449	5,000	6,449
Salvation Army	-	15,300	-	15,300
Salvation Army-Women's Shelter	-	8,193	-	8,193
St. Michael's Medical Clinic	-	10,700	-	10,700
The ARC of Calhoun County	-	36,179	-	36,179
The Learning Tree	-	22,387	-	22,387
Tri-County Children's Advocacy Center	-	-	8,500	8,500
United Way of Etowah County (211)	-	30,000	-	30,000
Wedowee Senior Center	-	-	3,000	3,000
Woodland Community Center	-	-	3,000	3,000
YMCA	-	11,388	-	11,388
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Total Agency Allocations	<u>\$ -</u>	<u>\$ 433,048</u>	<u>\$ 46,500</u>	<u>\$ 479,548</u>

## **ADDITIONAL INFORMATION**

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.  
BOARD OF DIRECTORS  
EXECUTIVE COMMITTEE  
2018**

Becky Cox	Chair
Jonathan Mosley	Vice Chair
Tommie Goggans III	Immediate Past Chairman
J.W. Swift	Community Investment Chair
Kelly Latta	Treasurer
Brian Doyle	Secretary
Shannon Jenkins	President/CEO