

UNITED WAY OF EAST CENTRAL ALABAMA, INC.

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

DECEMBER 31, 2019 AND 2018

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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, 2019 and 2018, 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, 2019 and 2018, 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 21, 2020

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

ASSETS	<u>General</u>	<u>ASECCC</u>	<u>HFI</u>	<u>Total</u>
Current Assets				
Cash	\$ 679,423	\$ 1,664	\$ 11,241	\$ 692,328
Investments	580,871	-	-	580,871
Prepaid assets	2,998	-	-	2,998
Pledges receivable (net of reserve for uncollectibles)	<u>347,557</u>	<u>989</u>	<u>-</u>	<u>348,546</u>
Total Current Assets	1,610,849	2,653	11,241	1,624,743
Property and Equipment (net)	286,202	-	-	286,202
Other Assets				
Investments	<u>72,535</u>	<u>-</u>	<u>-</u>	<u>72,535</u>
Total Other Assets	<u>72,535</u>	<u>-</u>	<u>-</u>	<u>72,535</u>
Total Assets	<u>\$ 1,969,590</u>	<u>\$ 2,653</u>	<u>\$ 11,241</u>	<u>\$ 1,983,482</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts payable	\$ 4,537	\$ -	\$ -	\$ 4,537
Payroll liabilities	1,965	-	-	1,965
Accrued compensation	11,854	-	-	11,854
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	18,356	-	-	18,356
Net Assets				
Without donor restrictions	1,857,163	2,653	11,241	1,871,056
With donor restrictions	<u>94,070</u>	<u>-</u>	<u>-</u>	<u>94,070</u>
Total Net Assets	<u>1,951,233</u>	<u>2,653</u>	<u>11,241</u>	<u>1,965,126</u>
Total Liabilities and Net Assets	<u>\$ 1,969,590</u>	<u>\$ 2,653</u>	<u>\$ 11,241</u>	<u>\$ 1,983,482</u>

See notes to financial statements.

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

ASSETS	<u>General</u>	<u>ASECCC</u>	<u>Total</u>
Current Assets			
Cash	\$ 728,727	\$ 2,611	\$ 731,338
Investments	503,573	-	503,573
Prepaid assets	2,807	-	2,807
Pledges receivable (net of reserve for uncollectibles)	371,828	1,718	373,546
Total Current Assets	1,606,936	4,329	1,611,265
Property and Equipment (net)	288,819	-	288,819
Other Assets			
Investments	73,066	-	73,066
Total Other Assets	73,066	-	73,066
Total Assets	<u>\$ 1,968,821</u>	<u>\$ 4,329</u>	<u>\$ 1,973,151</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 2,968	\$ -	\$ 2,968
Payroll liabilities	2,114	-	2,114
Accrued compensation	10,720	-	10,720
Deferred revenue	-	-	-
Total Current Liabilities	15,802	-	15,802
Net Assets			
Without donor restrictions	1,850,166	4,329	1,854,495
With donor restrictions	102,855	-	102,855
Total Net Assets	1,953,021	4,329	1,957,351
Total Liabilities and Net Assets	<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 ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Without Donor Restrictions			With Donor Restrictions	Total
	General	ASECCC	HFI		
REVENUES					
Public support	\$ 790,126	\$ 10,349	\$ -	\$ 7,286	\$ 807,761
Grant income Helping Families Initiative	-	-	67,500	-	67,500
Disaster relief income	-	-	-	1,669	1,669
Interest income	1,742	-	21	-	1,763
Investment income	110,447	-	-	-	110,447
Rental and copier income	1,207	-	-	-	1,207
Sponsorship income	37,142	-	-	-	37,142
Miscellaneous income	34,885	-	-	-	34,885
Net assets released from restrictions					
Satisfaction of program restrictions	17,740	-	-	(17,740)	-
Total Revenue	993,288	10,349	67,521	(8,785)	1,062,373
EXPENSES					
Program services	840,240	12,025	56,281	-	908,545
Supporting services	146,051	-	-	-	146,051
Total Expenses	986,291	12,025	56,281	-	1,054,597
Increase (Decrease) in Net Assets	6,997	(1,676)	11,241	(8,785)	7,776
Net Assets, Beginning	1,850,166	4,329	-	102,855	1,957,351
Net Assets, Ending	\$ 1,857,163	\$ 2,653	\$ 11,241	\$ 94,070	\$ 1,965,126

See notes to financial statements.

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

	Without Donor Restrictions		With Donor Restrictions	Total
	General	ASECCC		
REVENUES				
Public support	\$ 864,564	\$ 10,464	\$ 6,370	\$ 881,398
Grant 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)	-
Total Revenue	932,161	10,464	16,283	958,907
EXPENSES				
Program services	836,223	10,736	-	846,959
Supporting services	137,946	-	-	137,946
Total Expenses	974,169	10,736	-	984,905
Increase (Decrease) in Net Assets	(42,008)	(272)	16,283	(25,998)
Net Assets, Beginning	1,892,174	4,601	86,572	1,983,346
Net Assets, Ending	\$1,850,166	\$ 4,329	\$ 102,855	\$1,957,351

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, 2019

Program Services	Allocations					General
	and Agency Relations	Imagination Library	Communications	Forever Fund	ASECCC	
Advertising	\$ -	\$ -	\$ 11,670	\$ -	\$ -	\$ -
Agency allocations	-	-	-	-	-	417,201
Awards and grants	-	-	-	-	-	-
Conferences and education	2,843	-	70	-	326	-
Copies and printing	198	189	4,266	-	23	-
Depreciation	-	-	-	-	-	-
Disaster relief	-	-	-	-	-	15,642
Dues and subscriptions	5,768	-	-	-	-	9,784
Equipment rental/service	6,942	-	701	-	-	-
Imagination library	-	72,509	-	-	-	-
Insurance	357	-	329	184	10	-
Insurance-employees	3,509	-	3,509	1,170	-	-
Miscellaneous/sponsorships	-	-	-	-	-	34,588
Office supplies	-	-	1	-	-	-
Payroll tax expense	1,905	-	2,125	473	206	-
Postage and shipping	89	519	-	-	17	-
Professional fees	1,970	591	1,379	591	-	-
Public relations	-	-	390	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Retirement	2,279	-	2,279	759	-	-
Salaries	25,900	-	28,896	6,517	2,667	-
Supplies	-	-	-	-	-	-
Travel	124	12	59	-	162	-
Utilities and telephone	320	-	360	-	180	-
Total	\$ 52,204	\$ 73,821	\$ 56,034	\$ 9,693	\$ 3,590	\$ 477,214

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, 2019

Program Services	Success by Six	Net				Volunteer Center	2019 Totals
		Facility Operations	Community Impact	Randolph County			
Advertising	\$ -	\$ -	\$ -	-	\$ -	\$ 11,670	
Agency allocations	-	-	-	-	-	417,201	
Awards and grants	-	-	-	-	764	764	
Conferences and education	-	-	-	61	-	3,299	
Copies and printing	2,788	-	-	1,190	1,562	10,215	
Depreciation	-	14,182	-	-	-	14,182	
Disaster relief	-	-	-	-	-	15,642	
Dues and subscriptions	-	-	-	46	-	15,598	
Equipment rental/service	-	50	1,471	-	2,511	11,674	
Imagination library	-	-	-	-	-	72,509	
Insurance	-	3,516	240	69	606	5,312	
Insurance-employees	-	2,340	1,462	3,509	3,509	19,009	
Miscellaneous/sponsorships	-	-	8,000	4,270	-	46,858	
Office supplies	2,493	-	-	-	-	2,494	
Payroll tax expense	-	1,412	1,239	898	1,674	9,932	
Postage and shipping	33	-	-	142	50	850	
Professional fees	-	-	1,379	1,970	1,970	9,850	
Public relations	-	-	-	-	-	390	
Repairs and maintenance	-	9,556	-	-	-	9,556	
Retirement	-	1,519	950	2,279	2,279	12,342	
Salaries	-	18,384	16,472	11,973	22,415	133,223	
Supplies	-	-	-	-	1,641	1,641	
Travel	36	-	-	397	49	839	
Utilities and telephone	60	12,395	320	822	732	15,189	
Total	\$ 5,411	\$ 63,354	\$ 31,533	\$ 27,626	\$ 39,760	\$ 840,240	

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					Forever Fund	ASECCC	General
	and Agency Relations	Imagination Library	Communications					
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	-	
Total	\$ 51,683	\$ 72,907	\$ 44,796	\$ 9,332	\$ 3,318	\$ 515,974		

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					Volunteer 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	
Total	\$ 5,520	\$ 51,637	\$ 22,709	\$ 25,508	\$ 32,839	\$ 836,223		

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, 2019

	Management and General	Fundraising	2019 Totals
SUPPORTING SERVICES			
Account coordinator expense	\$ -	\$ 1,282	\$ 1,282
Advertising	-	-	-
Awards and grants	-	1,124	1,124
Bank charges	6,528	-	6,528
Conferences and education	1,221	113	1,334
Copies and printing	1,086	2,755	3,841
Dues and subscriptions	1,886	-	1,886
Equipment rental/service	6,583	-	6,583
Insurance	791	824	1,615
Insurance-employees	5,557	4,679	10,236
Office supplies	6,431	186	6,617
Payroll tax expense	2,936	2,354	5,290
Postage and shipping	493	651	1,144
Professional fees	8,765	4,925	13,690
Retirement	3,608	3,038	6,646
Salaries	41,880	31,254	73,135
Travel	700	1,336	2,036
Utilities and telephone	1,846	1,217	3,064
Total	\$ 90,312	\$ 55,739	\$ 146,051

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>
SUPPORTING SERVICES			
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
Total	<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 - ASECCC
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Supporting Services</u>	<u>Program Services</u>	<u>2019 Totals</u>
SUPPORTING SERVICES			
Agency allocations	\$ -	\$ 8,707	\$ 8,707
Miscellaneous/sponsorships	-	3,318	3,318
Total	<u>\$ -</u>	<u>\$ 12,025</u>	<u>\$ 12,025</u>

**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>
SUPPORTING SERVICES			
Agency allocations	\$ -	\$ 7,549	\$ 7,549
Miscellaneous/sponsorships	-	3,187	3,187
Total	<u>\$ -</u>	<u>\$ 10,736</u>	<u>\$ 10,736</u>

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.
 SCHEDULE OF FUNCTIONAL EXPENSES-HFI
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Supporting Services</u>	<u>Program Services</u>	<u>2019 Totals</u>
SUPPORTING SERVICES			
Contract labor	\$ -	\$ 52,708	\$ 52,708
Auto allowance	-	1,750	1,750
Conferences and training	-	322	322
Office supplies	-	1,500	1,500
	<hr/>	<hr/>	<hr/>
Total	<u>\$ -</u>	<u>\$ 56,281</u>	<u>\$ 56,281</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities		
Increase (decrease) in net assets	\$ 7,776	\$ (25,998)
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	14,182	14,583
(Increase) decrease in receivables	25,000	39,452
(Increase) decrease in prepaid assets	(191)	(57)
Increase (decrease) in payroll liabilities	(149)	261
Increase (decrease) in accounts payable	1,569	(3,331)
Increase (decrease) in accrued compensation	1,134	608
Net Cash Provided By Operating Activities	49,321	25,518
Cash Flows From Investing Activities		
Purchases of property and equipment	(11,565)	(21,967)
Net Cash Used By Investing Activities	(11,565)	(21,967)
Net Increase in Cash	37,756	3,551
Cash and Investments, Beginning of Year	1,307,977	1,304,426
Cash and Investments, End of Year	<u>\$ 1,345,734</u>	<u>\$ 1,307,977</u>
Cash	\$ 692,328	\$ 731,338
Investments - current	580,871	503,573
Investments - non-current	72,535	73,066
Cash and Investments, End of Year	<u>\$ 1,345,734</u>	<u>\$ 1,307,977</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

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, 2019 AND 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years 2017, 2018, and 2019 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 21, 2020, the date the financial statements were available to be issued.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

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, 2019:

	General	ASECCC	HFI
Cash held in bank	\$ 729,570	\$ 1,664	\$ 11,241
Insured by FDIC	<u>729,570</u>	<u>1,664</u>	<u>11,241</u>
Uninsured cash	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE D – 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, 2019	Market Value	Cost
CSV Life Insurance	\$ 72,535	\$ N/A
*Regions Trust Deposit Accounts	32,984	32,984
*1,752 Shares-Diamond Hill Large Cap Fund	50,884	45,105
*2,846 Shares-Loomis Sayles Growth Fund	52,176	41,322
*358 Shares-Vanguard 500 Index Fund	106,642	81,421
*465 Shares-Artisan Mid Cap Fund	18,536	20,783
*519 Shares-JPMorgan Mid Cap Value Fund	20,607	20,288
*1,144 Shs-Prudential QMA Small-Cap Value Fund	19,074	23,805
*253 Shares-Victory Rs Small Cap Grow	20,526	20,110
*1,339 Shares-Artisan Developing World Fund	20,571	18,214
*2,982 Shares-Baron Emerging Markets Fund	43,982	41,329
*884 Shares-Invesco International Growth Fund	29,003	31,496
*1,308 Shares-JOHCM International Select Fund	31,431	27,728
*2,196 Shares-Baird Aggregate Bond Fund	24,612	23,333
*987 Shares-DoubleLine Total Return Bond Fund	10,488	10,399
*2,997 Shares-Fidelity Investment Grade Bond Fund	24,579	23,534
*1,288 Shares-PGIM High Yield Fund	7,185	7,077
*335 Shares-DoubleLine Emerging Markets Fixed Income Fund	3,562	3,484
*1,902 Shares-AQR Managed Futures Strategy Fund	15,803	16,668
*1,550 Shares-JPMorgan Hedged Equity Fund	33,020	30,169
*1,339 Shares-William Blair Macro Allocation Fund	15,206	15,821
	<u>\$ 653,406</u>	<u>\$ 535,070</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE D – INVESTMENTS (Continued)

December 31, 2018	Market Value	Cost
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>

Net unrealized gains and losses are recorded annually in the unrestricted fund balance. Net unrealized gain for 2019 was \$91,130 and unrealized loss for 2018 was \$66,044.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE D – INVESTMENTS (Continued)

Regions Morgan Keegan Forever Fund Account Activity	2019	2018
Beginning Balance	\$ 503,573	\$ 550,124
Additions/Withdrawals	(29,000)	15
Realized Gain/Loss	9,849	15,185
Unrecognized Gain/(Loss)	91,130	(66,044)
Income Earned	9,458	8,412
Fees	<u>(4,139)</u>	<u>(4,119)</u>
Ending Balance	<u>\$ 580,871</u>	<u>\$ 503,573</u>

*Indicates investments held and managed by Regions Morgan Keegan. Fees charged in 2019 and 2018 were \$4,139 and \$4,119, respectively.

NOTE E – PLEDGES RECEIVABLE

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

December 31, 2019	
Pledges Receivable- 2019 Campaign	\$ 937,210
Less collections	(779,584)
Less shrinkage	<u>(82,268)</u>
Net Pledges Receivable - 2019	75,358
Pledges- 2020 Campaign	355,135
Less collections	(59,617)
Less shrinkage	<u>(22,330)</u>
Net Pledges Receivable-2020	<u>273,188</u>
Total Net Pledges Receivable	<u>\$ 348,546</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE E – PLEDGES RECEIVABLE (Continued)

December 31, 2018	
Pledges Receivable- 2018 Campaign	\$ 1,005,078
Less collections	(826,989)
Less shrinkage	(82,962)
Net Pledges Receivable - 2018	<u>95,127</u>
Pledges- 2019 Campaign	404,380
Less collections	(108,835)
Less shrinkage	(17,126)
Net Pledges Receivable-2019	<u>278,419</u>
Total Net Pledges Receivable	<u><u>\$ 373,546</u></u>

NOTE F – PROPERTY AND EQUIPMENT

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

	Beginning Balance 12-31-18	Additions	Deletions	Ending Balance 12-31-19
Non-depreciable Assets				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Depreciable Assets				
Building & Improvements	293,300	7,015	-	300,315
Equipment	<u>155,990</u>	<u>4,550</u>	-	<u>160,540</u>
Total Depreciable Assets	<u>449,290</u>	<u>11,565</u>	-	<u>460,855</u>
Total Fixed Assets	549,290	11,565	-	560,855
Less Accum Depreciation	<u>(260,471)</u>	<u>(14,182)</u>	-	<u>(274,653)</u>
Property & Equipment, Net	<u><u>\$ 288,819</u></u>	<u><u>\$ (2,617)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 286,202</u></u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE F – PROPERTY AND EQUIPMENT (Continued)

	Beginning Balance 12-31-17	Additions	Deletions	Ending Balance 12-31-18
Non-depreciable Assets				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Depreciable Assets				
Building & Improvements	279,463	13,837	-	293,300
Equipment	147,860	8,130	-	155,990
Total Depreciable Assets	<u>427,323</u>	<u>21,967</u>	<u>-</u>	<u>449,290</u>
Total Fixed Assets	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>\$ 281,436</u>	<u>\$ 7,384</u>	<u>\$ -</u>	<u>\$ 288,819</u>

Depreciation expense for the years ended December 31, 2019 and 2018 was \$14,182 and \$14,583, respectively.

NOTE G – ACCOUNTS PAYABLE

Accounts payable consisted of amounts due to vendors. The balance at December 31, 2019 and 2018 was \$4,537 and \$2,968, respectively

NOTE H – COMPENSATION AND RELATED EXPENSES

Accrued compensation at December 31 consisted of following:

	2019	2018
Accrued vacation	\$ 11,854	\$ 10,720
Total	<u>\$ 11,854</u>	<u>\$ 10,720</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE I- 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 2019 and 2018 was \$18,988 and \$18,202, respectively.

NOTE J – ADVERTISING COSTS

The Organization expenses advertising costs as they are incurred. The Organization has no-response advertising costs. Advertising costs were \$11,670 and \$2,211 at December 31, 2019 and 2018, respectively.

NOTE K- CONTRIBUTED PROFESSIONAL SERVICES

During the years ended December 31, 2019 and 2018 the Organization received professional computer services in the amount of \$3,840 and \$3,840, respectively. These services consisted of weekly server maintenance, data backups and server updates. This amount has been reflected in the financial statements.

In 2019, the Organization received donated media based on dues paid to United Way Worldwide. The amount calculated for the year ended December 31, 2019 is \$7,558. This amount has been reflected in the financial statements.

NOTE L- INSURANCE

Liability insurance coverage of \$1,000,000 for the officers, staff, Board of Directors and volunteers is carried from June 1, 2019 through June 1, 2020 with a deductible of \$500.

NOTE M – 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 2019 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 2019 was \$2,604.

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE M – OPERATING LEASES (Continued)

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

2020	\$4,884
2021	\$2,280
2022	\$2,280
2023	\$1,900

NOTE N – 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, 2019 AND 2018

NOTE N – 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, 2019 and 2018 was \$670,358 and \$714,828, 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, 2019 AND 2018

NOTE N – 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:

	2019	2018
Long Term Recovery	\$ 87,818	\$ 98,404
HOPE Fund	672	770
Emergency Assistance Fund	5,580	3,681
Total	<u>\$ 94,070</u>	<u>\$ 102,855</u>

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE N – RESTRICTIONS ON NET ASSETS (Continued)

Helping Families Initiative (HFI) – Farmers & Merchants Bank – Donor & Board Restricted

The Helping Families Initiative (HFI) is a program of the Alabama Legislature and was established locally as a partnership between UWECA, the Calhoun County School System, and The District Attorney’s Office to provide a supportive approach to solving chronic absenteeism, providing wrap-around services for students and their families, and providing crisis intervention and case management to improve student outcomes. The initiative is funded entirely by these three organizations. All funds received are restricted to use by the Helping Families Initiative.

NOTE O – 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	\$ 1,345,734
Less those unavailable for general expenditures within one year due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time restrictions	(72,535)
Subject to satisfaction of donor restrictions	(94,070)
Board designations	
Amounts set aside for liquidity reserve	(1,157,159)
Financial assets available to meet cash needs for general expenditures within one year	\$ 21,970

NOTE P - LOSS CONTINGENCIES

The Organization is involved in a lawsuit with the insurance agency that provides coverage for the facility. The lawsuit is in response to a Complaint for Declaratory Judgment on April 6, 2020, seeking interpretation of the insurer’s obligations with respect to a water damage claim by the Organization due to a water intrusion event which occurred on February, 21, 2020. Since that time, the Organization filed a counterclaim including breach of contract and bad faith against the insurer, Auto Owners. A motion was filed on behalf of the Organization asking the Court to dismiss Auto Owners claims and enter an order declaring that it was obligated to cover the property damage caused by the water main. Although the ultimate outcome cannot presently

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE P - LOSS CONTINGENCIES (Continued)

be determined, the Organization has already paid for the damages and is asking for reimbursement. An unfavorable outcome would be no more loss than what has already been incurred.

SUPPLEMENTAL INFORMATION

UNITED WAY OF EAST CENTRAL ALABAMA, INC.
SCHEDULE OF AGENCY ALLOCATIONS - GENERAL PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Cleburne County</u>	<u>General</u>	<u>Randolph County</u>	<u>2019 Total</u>
2nd Chance	\$ -	\$ 16,230	\$ -	\$ 16,230
American Red Cross	-	5,000	3,000	8,000
Anniston Soup Bowl	-	5,216	-	5,216
Big Brothers/Big Sisters	-	13,000	-	13,000
Boy Scouts	-	9,500	2,000	11,500
Boys & Girls Clubs	-	13,000	8,000	21,000
Calhoun/Cleburne Children's Center	-	24,000	-	24,000
Children's Services	-	20,000	-	20,000
Community Enabler Developer	-	21,000	-	21,000
Family Links	-	15,484	-	15,484
Family Service Center	-	2,722	-	2,722
Girl Scouts	-	4,000	1,500	5,500
H.E.A.R.T.S.	-	-	210	210
Helping Families Initiative	-	20,000	-	20,000
Interfaith Ministries	-	57,000	-	57,000
Jacksonville Meals on Wheels	-	11,630	-	11,630
Other United Ways	-	2,830	-	2,830
Piedmont Benevolence Center	-	23,690	-	23,690
Randolph Co. 4-H Clubs	-	-	4,500	4,500
Randolph Co. Learning Center	-	-	5,000	5,000
Randolph Co. Rescue Squad	-	-	2,500	2,500
Salvation Army	-	1,337	-	1,337
St. Michael's Medical Clinic	-	16,352	-	16,352
The ARC of Calhoun County	-	18,000	-	18,000
The Learning Tree	-	25,000	-	25,000
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	-	-	3,000	3,000
YMCA	-	21,000	-	21,000
Total Agency Allocations	\$ -	\$ 375,991	\$ 41,210	\$ 417,201

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
Total Agency Allocations	\$ -	\$ 402,623	\$ 43,104	\$ 445,727

ADDITIONAL INFORMATION

**UNITED WAY OF EAST CENTRAL ALABAMA, INC.
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE
2019**

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