

UNITED WAY OF BALDWIN COUNTY, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

UNITED WAY OF BALDWIN COUNTY, INC.

DECEMBER 31, 2019 AND 2018

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— Certified Public Accountants —



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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
United Way of Baldwin County, Inc.
Foley, Alabama

We have audited the accompanying financial statements of United Way of Baldwin County, 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 preparation 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 of 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 of the financial statements.

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 Baldwin County, 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.

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Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Distributions to Agencies on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to 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.

Gruenloh Hardy & Associates PC.

Gruenloh, Hardy & Associates, P.C.
Robertsdale, Alabama
August 19, 2020

FINANCIAL STATEMENTS

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,144,683	\$ 1,221,449
Certificates of deposits	263,293	159,015
Pledges receivable-next period, (net of allowance for uncollectibles)	396,384	364,971
Pledges receivable-current period, (net of allowance for uncollectibles)	52,214	36,516
Prepaid expenses	2,887	3,511
Total current assets	<u>1,859,461</u>	<u>1,785,462</u>
PROPERTY AND EQUIPMENT - NET	<u>98,961</u>	<u>96,396</u>
TOTAL ASSETS	<u>\$ 1,958,422</u>	<u>\$ 1,881,858</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Due to designated agencies	\$ 18,118	\$ 31,478
Accounts payable	1,067	229
Accrued payroll and related liabilities	4,104	4,282
Total current liabilities	<u>23,289</u>	<u>35,989</u>
TOTAL LIABILITIES	<u>23,289</u>	<u>35,989</u>
NET ASSETS		
Without donor restrictions	1,670,993	1,592,365
With donor restrictions	264,140	253,504
Total net assets	<u>1,935,133</u>	<u>1,845,869</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,958,422</u>	<u>\$ 1,881,858</u>

See independent auditor's report and notes to the financial statements.

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
CAMPAIGN REVENUE		
Campaign applicable to current period		
Campaign pledges received in prior periods (released from restriction)	\$ 638,968	\$ 608,209
Donor designations	(31,477)	(65,557)
Allowance for uncollectible pledges	(68,131)	(76,815)
Recovery (Loss) on bad debts	(8,684)	(15,514)
Total campaign revenue for current period	<u>530,676</u>	<u>450,323</u>
Campaign applicable to next allocation period		
Campaign pledges received	<u>181,566</u>	<u>185,118</u>
Total campaign results for current period	<u>712,242</u>	<u>635,441</u>
OTHER REVENUE		
Interest and dividend income	18,288	12,537
Special events	66,893	67,225
Other	117,225	83,094
Total other revenue	<u>202,406</u>	<u>162,856</u>
TOTAL REVENUE WITHOUT DONOR RESTRICTIONS	<u>914,648</u>	<u>798,297</u>
CAMPAIGN ALLOCATIONS EXPENSE		
Allocations to agencies	603,462	602,714
Allocations funded through designations	(18,118)	(31,477)
Net allocations expense	<u>585,344</u>	<u>571,237</u>
SUPPORTING EXPENSES		
Management and general	61,883	59,688
Fund raising	48,806	51,220
Total supporting expenses	<u>110,689</u>	<u>110,908</u>
PROGRAM EXPENSES		
Community services	131,397	133,842
Total program expenses	<u>131,397</u>	<u>133,842</u>
OTHER EXPENSES		
Payments to national/state organization	8,590	7,871
Total other expenses	<u>8,590</u>	<u>7,871</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	78,628	(25,561)
(carried forward)		

See independent auditor's report and notes to the financial statements.

	<u>2019</u>	<u>2018</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS (brought forward)	\$ 78,628	\$ (25,561)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS CAMPAIGN APPLICABLE TO NEXT ALLOCATION PERIOD		
Pledges received	649,568	610,776
Allowance for uncollectible pledges	(31,653)	(30,344)
Advance contributions	<u>(181,566)</u>	<u>(185,118)</u>
Total campaign results for next allocation period	<u>436,349</u>	<u>395,314</u>
CAMPAIGN CONTRIBUTIONS RELEASED FROM RESTRICTIONS FOR THE CURRENT PERIOD		
Contributions received	525,321	542,528
Donor designations	(31,477)	(65,557)
Allowance for uncollectible pledges	<u>(68,131)</u>	<u>(76,815)</u>
Total campaign results for current campaign	<u>425,713</u>	<u>400,156</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>10,636</u>	<u>(4,842)</u>
INCREASE (DECREASE) IN NET ASSETS	89,264	(30,403)
NET ASSETS - BEGINNING OF THE YEAR	<u>1,845,869</u>	<u>1,876,272</u>
NET ASSETS - END OF THE YEAR	<u>\$ 1,935,133</u>	<u>\$ 1,845,869</u>

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Management and General</u>	<u>Fund Raising</u>	<u>Program</u>	<u>Total</u>
Salaries	\$ 18,921	\$ 18,921	\$ 88,470	\$ 126,312
Employee benefits	2,469	3,111	14,503	20,083
Total salaries and employee benefits	<u>21,390</u>	<u>22,032</u>	<u>102,973</u>	<u>146,395</u>
Professional fees	13,104	-	-	13,104
Telephone	2,467	-	1,200	3,667
Postage and printing	1,432	905	-	2,337
Special events	-	17,890	-	17,890
Meals and entertainment	513	875	1,305	2,693
Office supplies	1,738	-	-	1,738
Bank and credit card fees	1,272	-	-	1,272
Campaign supplies	-	3,262	-	3,262
Program expenses	-	-	17,487	17,487
Utilities	2,406	-	-	2,406
Repairs and maintenance	5,332	-	-	5,332
Communications & publicity	1,067	1,000	-	2,067
Travel and transportation	282	1,294	6,079	7,655
Conferences	30	298	616	944
Organization dues	25	-	1,647	1,672
Insurance	5,519	466	-	5,985
Depreciation	5,306	-	-	5,306
Other	-	784	90	874
Total expenses	<u>\$ 61,883</u>	<u>\$ 48,806</u>	<u>\$ 131,397</u>	<u>\$ 242,086</u>

See independent auditor's report and notes to the financial statements.

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Management and General	Fund Raising	Program	Total
Salaries	\$ 18,504	\$ 18,504	\$ 86,354	\$ 123,362
Employee benefits	2,957	2,964	13,764	19,685
Total salaries and employee benefits	<u>21,461</u>	<u>21,468</u>	<u>100,118</u>	<u>143,047</u>
Professional fees	10,662	-	-	10,662
Telephone	2,864	-	1,200	4,064
Postage and printing	755	1,968	315	3,038
Special events	-	21,311	-	21,311
Meals and entertainment	140	588	1,346	2,074
Office supplies	2,619	-	-	2,619
Bank and credit card fees	1,551	-	-	1,551
Campaign supplies	-	3,735	-	3,735
Program expenses	-	-	22,940	22,940
Utilities	2,238	-	-	2,238
Repairs and maintenance	5,184	-	-	5,184
Communications & publicity	1,033	67	139	1,239
Travel and transportation	401	1,753	5,581	7,735
Conferences	22	-	330	352
Organization dues	392	-	1,873	2,265
Insurance	5,560	330	-	5,890
Depreciation	4,747	-	-	4,747
Other	59	-	-	59
Total expenses	<u>\$ 59,688</u>	<u>\$ 51,220</u>	<u>\$ 133,842</u>	<u>\$ 244,750</u>

See independent auditor's report and notes to the financial statements.

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 89,264	\$ (30,403)
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	5,306	4,747
(Increase) decrease in current assets:		
Pledges receivable	(47,111)	51,088
Prepaid expenses	624	9
Increase (decrease) in current liabilities:		
Due to designated agencies	(13,360)	(34,079)
Accounts payable	838	(1,096)
Accrued liabilities	(178)	(662)
Net cash provided (used) by operating activities	<u>35,383</u>	<u>(10,396)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment and building improvements	(3,231)	-
Roof replacement - net of insurance proceeds	(4,640)	-
(Increase) decrease in certificates of deposit	(104,278)	64,337
Net cash provided (used) by investing activities	<u>(112,149)</u>	<u>64,337</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(76,766)	53,941
Cash and Cash Equivalents at Beginning of Year	<u>1,221,449</u>	<u>1,167,508</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,144,683</u>	<u>\$ 1,221,449</u>

See independent auditor's report and notes to the financial statements.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The United Way of Baldwin County, Inc. (United Way) is an organization which receives annual campaign contributions within Baldwin County, Alabama for distribution to participating non-profit agencies. Annual campaigns are conducted to raise support for distribution to participating agencies in the subsequent calendar year.

Donor – Imposed Restrictions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as contributions with restrictions and increase the net asset with restrictions class.

When a donor-stipulated time restriction ends or a purpose restriction is accomplished, the net assets with restrictions are reclassified to net assets without restrictions and are reported in the statement of activities as net assets released from restriction.

If a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as contribution without restrictions.

Net Assets Without Donor Restrictions

Net assets with donor restrictions represents the current year undesignated campaign pledges received for the subsequent year, net of cash amounts received in advance, and an allowance for uncollectible pledges.

Pledges Received

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Conditional promises to give are not included as support until such time as the conditions are substantially met. There were no conditional promises made to United Way in 2019 and 2018.

Cash & Cash Equivalents

United Way considered all liquid investments with an original maturity of three months or less to be cash equivalents.

Contributed Services

During 2019 and 2018, approximately 2,089 and 2,159 hours, respectively, were volunteered by employees of local companies participating in various United Way activities. No value has been assigned or recognized for contributed services.

Accounting 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 date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(continued)

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are carried at cost, net of accumulated depreciation and amortization. Donated fixed assets are recorded at their fair value as of the date of the gift. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The cost of assets owned under capital leases is amortized using the straight-line method over the term of the lease. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation and amortization is removed from the accounts. Any resulting gain or loss due to the disposition of the asset is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred. Significant renewals and betterments are capitalized.

Income Taxes

The Corporation is tax exempt under Section 501(c)(3) of the Internal Revenue Code. No provision for income taxes is included in the financial statements.

Adoption of New Accounting Standard

In 2019, United Way adopted FASB Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. This update does not change the presentation of the financial statements nor are there additional disclosures. However, this update requires management to evaluate whether the resource provider is receiving commensurate value in a transfer of resources and whether contributions are conditional or unconditional. Transactions involving commensurate value are outside the scope of this update. The determination of whether a contribution is conditional or unconditional is determined by if there are any barriers to overcome or if there is a right of return to the resource provider for assets transferred or a right of release of the promisor from its obligation to transfer its assets. As of December 31, 2019, there were no conditional contributions.

NOTE 2 DUE TO DESIGNATED AGENCIES

Due to designated agencies represents campaign pledges which individual donors have specifically designated to an agency.

NOTE 3 EMPLOYEE BENEFIT PLANS

United Way provides benefit plans to its employees which include a defined contribution pension plan, group disability plan and term life insurance. The benefit plans cover substantially all of United Way's employees who have met certain service requirements. United Way contributed 7% of gross wages in 2019 and 2018 to employee pension plans. Employer contributions to the benefit plans amounted to \$10,317 and \$10,138 during 2019 and 2018, respectively.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE 4 LIQUIDITY

United Way has \$1,460,190 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$1,144,683, certificates of deposit of \$263,293 and pledges receivable of \$52,214. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. United Way has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable are comprised of the following as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Pledges received for subsequent year		
Undesignated	\$ 409,919	\$ 363,838
Designated	<u>18,118</u>	<u>31,477</u>
Gross unconditional pledges	428,037	395,315
Less: Allowance for uncollectibles	<u>(31,653)</u>	<u>(30,344)</u>
Pledges received for subsequent year - net	<u>\$ 396,384</u>	<u>\$ 364,971</u>
Current year pledges outstanding as of December 31:	\$ 120,346	\$ 113,331
Less: allowance for uncollectibles	<u>(68,131)</u>	<u>(76,815)</u>
Current year pledges outstanding as of December 31 - net	<u>\$ 52,215</u>	<u>\$ 36,516</u>

The allowance for uncollectible pledges is computed based upon a 15-year historical average, applied to gross campaign pledges, including donor designations.

NOTE 6 CONCENTRATION OF CREDIT RISK

United Way maintains its cash balances at local area banks that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. At times, the cash balances may exceed the FDIC's insured limit. At December 31, 2019, United Way's cash balances did not exceed the FDIC limit.

NOTE 7 COST ALLOCATION – SALARY & EMPLOYEE BENEFITS

The financial statements report salary and employees benefit expenses that are attributable to either a program or supporting function of United Way of Baldwin County. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. United Way of Baldwin County allocates these expenses as follows: 75% program; 15% management and general; 15% fund raising.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

NOTE 8 PROPERTY AND EQUIPMENT

Major classifications of property and equipment as of December 31, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Land	\$ 56,000	\$ 56,000
Buildings	129,506	122,459
Furniture and fixtures	30,350	30,350
Equipment	<u>18,155</u>	<u>17,331</u>
Total Property and Equipment	234,011	226,140
Less: Accumulated Depreciation	<u>(135,050)</u>	<u>(129,744)</u>
Total Property and Equipment - net	<u>\$ 98,961</u>	<u>\$ 96,396</u>

NOTE 9 SUBSEQUENT EVENTS

Subsequent events were evaluated through August 19, 2020, which is the date the financial statements were available to be issued.

The COVID-19 virus first emerged as a mysterious illness reporting in Wuhan, China. The virus has subsequently spread worldwide and was declared a pandemic by the World Health Organization on March 11, 2020. On March 13, 2020, Governor Kay Ivey of the State of Alabama declared a state public health emergency and subsequently on April 3, 2020 issued a "Safer-At-Home" order for all citizens, which has been extended to August 31, 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on United Way's financial position, operations and cash flows. Possible effects may include, but are not limited to, absenteeism in United Way's workforce and disruption to United Way's ability to campaign for donations. Management's actions in response to these developments include the procurement of financing from the Small Business Administration, modification of employee work schedules, and communications with donors. However, United Way does expect to experience a negative impact due to the pandemic which cannot be reasonably estimated at this time.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020, to provide economic relief to businesses affected by the COVID-19 pandemic. One of the CARES Act's primary programs is the Payroll Protection Program (PPP) which is designed to help keep employees on the payroll and provide short-term cash-flow assistance to businesses in the form of loans. The PPP loans are being administered by the Small Business Administration (SBA). On April 27, 2020, United Way received \$24,000 in PPP loan funding through Regions Bank. United Way's loan has an annual interest rate of 1% and a maturity of two years, with a deferment period of six months. However, the loan can be full forgiven if used for allowable expenses. The amount of loan forgiveness has not been determined as of the report date.

SUPPLEMENTAL INFORMATION

UNITED WAY OF BALDWIN COUNTY, INC.

SCHEDULE OF DISTRIBUTIONS TO AGENCIES
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

AGENCIES	2019	2018
Alabama Sheriff's Boys Ranch	\$ 18,000	\$ 18,000
Alabama State Combined Campaign	1,001	3,384
American Red Cross, Alabama Gulf Coast Chapter	22,500	22,500
Association for Retarded Citizens of Baldwin County, Inc.	5,000	5,000
Baldwin County Education Coalition	4,583	5,000
Baldwin Youth Services	16,200	16,200
Big Brother Big Sister of South Alabama	9,000	9,000
Boy Scouts of America - Mobile	8,981	13,750
CARE House, Inc.	32,133	32,133
Catholic Social Services	63,000	63,000
Christian Service Center	18,000	18,000
Cindy Haber Center	9,000	9,000
Community Hospice	-	3,333
Drug Education Council	9,000	14,000
Ecumencial Ministries, Inc.	68,400	68,400
Epilepsy Foundation	-	5,000
Fairhope - Point Clear Youth Rotary	22,500	27,500
Family Center	5,000	10,000
Family Promise of Baldwin County	9,000	9,000
Feeding the Gulf Coast	2,500	2,500
Girl Scouts of Southern Alabama	18,000	18,000
Goodwill Easter Seals of the Gulf Coast, Inc.	9,000	9,000
Home of Grace for Women, Inc.	18,000	18,000
Jennifer Claire Moore Foundation	21,333	21,333
North Baldwin Ecumencial Association	4,500	4,500
Publix Employee Fund	4,421	6,632
Ruff Wilson Youth Organization	13,500	13,500
Snook Youth Club	13,500	13,500
South Alabama Volunteer Lawyer's Program	9,000	9,000
South Baldwin Literacy Council	5,100	-
The Lighthouse	27,000	27,000

See independent auditor's report and notes to the financial statements.

(continued)

AGENCIES (CONTINUED)	2019	2018
The Shoulder of the Central Gulf Coast, Inc.	\$ 30,000	\$ 30,000
Under His Wings	5,000	-
Volunteers of America- Light of the City Youth Club	21,333	26,333
YMCA of South Alabama, Inc.	9,000	9,000
Youth Board Scholarships	4,250	1,500
2-1-1 System Cost/Counts	8,794	8,794
Special Designations & Grant Allocations	57,933	31,922
TOTAL	<u>\$ 603,462</u>	<u>\$ 602,714</u>