

UNITED WAY OF BALDWIN COUNTY, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

UNITED WAY OF BALDWIN COUNTY, INC.

DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	
For the Year Ended December 31, 2024	4
For the Year Ended December 31, 2023	5
Statements of Cash Flows	6
Notes to the Financial Statements	7 - 11
SUPPLEMENTAL INFORMATION	
Schedule of Distributions to Agencies	12

Gruenloh Matz & ASSOCIATES

Certified Public Accountants



American Institute
of
Certified Public Accountants

Alabama Society
of
Certified Public Accountants

Florida Institute
of
Certified Public Accountants

Wayne A. Gruenloh, CPA, LUTCF
Collena Matz, CPA, MBA

Beverly Baker, CPA

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2024 and 2023, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Baldwin County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

Assurance Services • Business Taxation • Management Consulting

22193 HIGHWAY 59 SOUTH - SUITE D • POST OFFICE BOX 28 • ROBERTSDALE, AL 36567
Phone: 251.389.6870 • GruenlohMatz.com

for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Way of Baldwin County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Baldwin County's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Distributions to Agencies on page 12 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 audits 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, Matz & Associates, P.C.
Robertsdale, Alabama
June 2, 2025

FINANCIAL STATEMENTS

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 939,105	\$ 967,876
Certificates of deposits	397,663	382,931
Pledges receivable-next period, (net of allowance for uncollectibles)	393,946	367,970
Pledges receivable-current period, (net of allowance for uncollectibles)	52,537	86,079
Prepaid expenses	5,902	4,980
Total current assets	<u>1,789,153</u>	<u>1,809,836</u>
PROPERTY AND EQUIPMENT - NET	<u>87,149</u>	<u>93,619</u>
TOTAL ASSETS	<u>\$ 1,876,302</u>	<u>\$ 1,903,455</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Due to designated agencies	\$ 51,994	\$ 51,918
Hurricane Sally relief fund deferral	-	67
Grant fund deferral	-	17
Community Connect deferral	3,341	-
Accounts payable	391	410
Accrued payroll and related liabilities	5,722	6,181
Total current liabilities	<u>61,448</u>	<u>58,593</u>
TOTAL LIABILITIES	<u>61,448</u>	<u>58,593</u>
NET ASSETS		
Without donor restrictions	1,314,833	1,282,653
With donor restrictions	500,021	562,209
Total net assets	<u>1,814,854</u>	<u>1,844,862</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,876,302</u>	<u>\$ 1,903,455</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, 2024 AND 2023

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
CAMPAIGN REVENUE		
Campaign applicable to current period		
Campaign pledges received in prior periods (released from restriction)	\$ 526,909	\$ 460,501
Donor designations	(51,919)	(48,021)
Allowance for uncollectible pledges	(28,284)	(27,725)
Recovery (Loss) on bad debts	(43,596)	9,698
Total campaign revenue for current period	<u>403,110</u>	<u>394,453</u>
Campaign applicable to next allocation period		
Campaign pledges received	<u>235,409</u>	<u>230,278</u>
Total campaign results for current period	<u>638,519</u>	<u>624,731</u>
OTHER REVENUE		
Interest and dividend income	46,509	30,199
Special events	78,987	67,528
Grants	20,084	3,986
UMPC Fund	30,700	25,075
Reading Buddies	8,300	13,800
Leadership Academy	10,000	-
Community Connect Program	21,659	-
Other	<u>34,298</u>	<u>29,934</u>
Total other revenue	<u>250,537</u>	<u>170,522</u>
TOTAL REVENUE WITHOUT DONOR RESTRICTIONS	<u>889,056</u>	<u>795,253</u>
CAMPAIGN ALLOCATIONS EXPENSE		
Allocations to agencies	571,346	584,615
Allocations funded through designations	<u>(51,994)</u>	<u>(51,918)</u>
Net allocations expense	<u>519,352</u>	<u>532,697</u>
SUPPORTING EXPENSES		
Management and general	72,525	66,170
Fund raising	<u>68,420</u>	<u>57,082</u>
Total supporting expenses	<u>140,945</u>	<u>123,252</u>
PROGRAM EXPENSES		
Community services	<u>188,942</u>	<u>153,234</u>
Total program expenses	<u>188,942</u>	<u>153,234</u>
OTHER EXPENSES		
Payments to national/state organization	<u>7,637</u>	<u>8,008</u>
Total other expenses	<u>7,637</u>	<u>8,008</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	32,180	(21,938)
(carried forward)		

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

	<u>2024</u>	<u>2023</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS (brought forward)	\$ 32,180	\$ (21,938)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS CAMPAIGN APPLICABLE TO NEXT ALLOCATION PERIOD		
Pledges received	676,421	631,288
Allowance for uncollectible pledges	(29,476)	(28,284)
Advance contributions	<u>(235,409)</u>	<u>(230,278)</u>
Total campaign results for next allocation period	<u>411,536</u>	<u>372,726</u>
CAMPAIGN CONTRIBUTIONS RELEASED FROM RESTRICTIONS FOR THE CURRENT PERIOD		
Contributions received	553,927	424,787
Donor designations	(51,919)	(48,021)
Allowance for uncollectible pledges	<u>(28,284)</u>	<u>(27,725)</u>
Total campaign results for current campaign	<u>473,724</u>	<u>349,041</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(62,188)</u>	<u>23,685</u>
INCREASE (DECREASE) IN NET ASSETS	(30,008)	1,747
NET ASSETS - BEGINNING OF THE YEAR	<u>1,844,862</u>	<u>1,843,115</u>
NET ASSETS - END OF THE YEAR	<u>\$ 1,814,854</u>	<u>\$ 1,844,862</u>

UNITED WAY OF BALDWIN COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Management and General	Fund Raising	Program	Total
Salaries	\$ 22,716	\$ 22,716	\$ 123,235	\$ 168,667
Employee benefits	4,607	4,607	22,458	31,672
Total salaries and employee benefits	<u>27,323</u>	<u>27,323</u>	<u>145,693</u>	<u>200,339</u>
Professional fees	12,405	-	-	12,405
Telephone	1,400	-	2,767	4,167
Postage and printing	1,606	949	-	2,555
Special events	-	36,726	-	36,726
Meals and entertainment	-	79	2,412	2,491
Office supplies	2,453	-	-	2,453
Bank and credit card fees	1,970	-	-	1,970
Campaign supplies	-	1,302	-	1,302
Program expenses	-	-	32,088	32,088
Utilities	3,087	-	-	3,087
Repairs and maintenance	4,026	-	-	4,026
Communications & publicity	1,799	659	148	2,606
Travel and transportation	-	1,076	4,627	5,703
Organization dues	25	-	1,207	1,232
Insurance	9,961	306	-	10,267
Depreciation	6,470	-	-	6,470
Other	-	-	-	-
Total expenses	<u>\$ 72,525</u>	<u>\$ 68,420</u>	<u>\$ 188,942</u>	<u>\$ 329,887</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, 2023

	Management and General	Fund Raising	Program	Total
Salaries	\$ 20,334	\$ 20,334	\$ 94,573	\$ 135,241
Employee benefits	4,211	4,211	19,613	28,035
Total salaries and employee benefits	<u>24,545</u>	<u>24,545</u>	<u>114,186</u>	<u>163,276</u>
Professional fees	12,070	-	-	12,070
Telephone	1,326	-	1,627	2,953
Postage and printing	869	560	424	1,853
Special events	-	27,009	-	27,009
Meals and entertainment	-	205	3,731	3,936
Office supplies	2,364	-	-	2,364
Bank and credit card fees	1,749	-	-	1,749
Campaign supplies	-	3,286	-	3,286
Program expenses	-	-	27,610	27,610
Utilities	3,219	-	-	3,219
Repairs and maintenance	3,816	-	-	3,816
Communications & publicity	1,641	199	-	1,840
Travel and transportation	30	974	4,479	5,483
Organization dues	25	-	950	975
Insurance	8,132	304	-	8,436
Depreciation	6,384	-	-	6,384
Other	-	-	227	227
Total expenses	<u>\$ 66,170</u>	<u>\$ 57,082</u>	<u>\$ 153,234</u>	<u>\$ 276,486</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, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (30,008)	\$ 1,747
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	6,470	6,384
(Increase) decrease in current assets:		
Pledges receivable	7,566	(85,676)
Prepaid expenses	(922)	(1,211)
Increase (decrease) in current liabilities:		
Due to designated agencies	76	3,897
Hurricane Sally relief fund deferral	(67)	-
Grant fund deferral	(17)	(3,986)
Community Connect deferral	3,341	-
Accounts payable	(19)	(273)
Accrued liabilities	(459)	184
Net cash provided (used) by operating activities	<u>(14,039)</u>	<u>(78,934)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment and building improvements	-	(5,505)
(Increase) decrease in certificates of deposit	<u>(14,732)</u>	<u>(113,355)</u>
Net cash provided (used) by investing activities	<u>(14,732)</u>	<u>(118,860)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(28,771)	(197,794)
Cash and Cash Equivalents at Beginning of Year	<u>967,876</u>	<u>1,165,670</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 939,105</u>	<u>\$ 967,876</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid totaled \$-0-		
Income taxes paid totaled \$-0-		

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

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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 without 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 2024 and 2023.

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 2024 and 2023, approximately 2,011 and 1,524 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, 2024 AND 2023

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.

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 7.8% of gross wages in 2024 and 8.7% of gross wages in 2023 to employee pension plans. Employer contributions to the benefit plans amounted to \$13,097 and \$11,808 during 2024 and 2023, respectively.

NOTE 4 LIQUIDITY

As of December 31, 2024, United Way has \$1,389,305 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$939,105, certificates of deposit of \$397,663 and pledges receivable of \$52,537. As of December 31, 2023, United Way had \$1,436,886 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$967,876, certificates of deposit of \$382,931 and pledges receivable of \$86,079. 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.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable are comprised of the following as of December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Pledges received for subsequent year		
Undesignated	\$ 371,429	\$ 344,336
Designated	<u>51,993</u>	<u>51,918</u>
Gross unconditional pledges	423,422	396,254
Less: Allowance for uncollectibles	<u>(29,476)</u>	<u>(28,284)</u>
Pledges received for subsequent year - net	<u>\$ 393,946</u>	<u>\$ 367,970</u>
Current year pledges outstanding as of December 31:	\$ 80,821	\$ 113,804
Less: allowance for uncollectibles	<u>(28,284)</u>	<u>(27,725)</u>
Current year pledges outstanding as of December 31 - net	<u>\$ 52,537</u>	<u>\$ 86,079</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, 2024, United Way's cash balances exceeded the FDIC coverage limit by \$23,954. At December 31, 2023, United Way's cash balances did not exceed the FDIC coverage 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: 70% program; 15% management and general; 15% fund raising.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 8 PROPERTY AND EQUIPMENT

Major classifications of property and equipment as of December 31, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Land	\$ 56,000	\$ 56,000
Buildings	139,506	139,506
Furniture and fixtures	31,885	31,885
Equipment	<u>21,344</u>	<u>21,344</u>
Total Property and Equipment	248,735	248,735
Less: Accumulated Depreciation	<u>(161,586)</u>	<u>(155,116)</u>
Total Property and Equipment - net	<u>\$ 87,149</u>	<u>\$ 93,619</u>

NOTE 9 HURRICANE SALLY RELIEF FUND

Hurricane Sally was a destructive Atlantic hurricane that made landfall in Gulf Shores, Alabama as a Category 2 hurricane on September 16, 2020. As a result of the significant damage to the area, United Way established a Hurricane Sally Relief Fund to accept donations for the purpose of assisting those within the community who have exhausted all other avenues to obtain financial assistance. United Way became the Fiscal Agent to this fund with oversight, distribution, and the authority to ensure that funds raised were used solely to help those in need on a case by case basis.

As of December 31, 2021, United Way received \$239,380 in funding for the Hurricane Sally Relief Fund and distributed \$9,026 in 2020, \$219,487 in 2021 and \$10,800 in 2022 in assistance. The difference of \$67 was deferred at December 31, 2023. During 2024, \$67 was expended and is presented as Grants on the statement of activities.

NOTE 10 GRANT FUND

During 2022, United Way received \$18,500 in grant funding which was comprised of \$10,000 from United Way Worldwide COVID-19 Community Response and Recovery Grant and \$8,500 from The Alabama Business Charitable Trust Fund's Efficiency Forward Grant Program. During 2022, United Way expended \$14,497 of these grant monies leaving a difference of \$4,003 that was deferred at December 31, 2022. During 2023, United Way expended \$3,986 of these grant monies leaving a difference of \$17. During 2024, \$17 was expended and is presented as Grants on the statement of activities.

During 2024, United Way received \$20,000 in grant funding from the Wells Fargo Foundation. This grant is presented as Grants on the statement of activities.

UNITED WAY OF BALDWIN COUNTY, INC.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 11 COMMUNITY CONNECT PROGRAM

During 2024, United Way created the in-house Community Connect Program. The program is offered through United Way and partners with all 31 member agencies with the goal of serving the holistic needs of a client. Community Connect was created to alleviate the burden on agencies as well as to fully meet the needs of the client. During 2024, the Community Foundation of South Alabama provided funding in the amount of \$25,000 from the Lee Charities Fund for use with the program. United Way expended and recognized \$21,659 of the grant as Community Connect Program revenue which is listed on the Statement of Activities, leaving \$3,341 as Community Connect deferral on the statement of financial position.

During 2025, United Way expended the remaining \$3,341 in April 2025 and received an additional \$25,000 grant from the Community Foundation of South Alabama's Lee Charities Fund.

NOTE 12 SUBSEQUENT EVENTS

Subsequent events were evaluated through June 2, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

UNITED WAY OF BALDWIN COUNTY, INC.

SCHEDULE OF DISTRIBUTIONS TO AGENCIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

AGENCIES	2024	2023
Alabama Sheriff's Boys Ranch	\$ 16,500	\$ 16,500
American Red Cross, Alabama Gulf Coast Chapter	22,500	22,500
Association for Retarded Citizens of Baldwin County, Inc.	5,000	5,000
Backpack Program	5,395	7,229
Baldwin County Education Coalition	7,500	5,000
Baldwin Family Village	10,000	-
Baldwin Youth Services	10,000	10,000
Big Brother Big Sister of South Alabama	9,000	9,000
Boy Scouts of America - Mobile	10,840	10,270
CARE House, Inc.	32,133	32,133
Catholic Social Services	58,500	65,000
Christian Service Center	21,000	21,000
Cindy Haber Center	9,000	9,000
ADPH COVID Relief	7,396	8,754
Drug Education Council	15,000	15,000
Ecumenical Ministries, Inc.	54,000	60,000
Fairhope - Point Clear Youth Rotary	18,000	18,000
Family Center	7,500	5,000
Family Promise of Baldwin County	12,000	11,000
Feeding the Gulf Coast	2,500	2,500
Fostering Together	7,500	-
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.	21,000	21,000
Jennifer Claire Moore Foundation	21,333	21,333
Publix Employee Fund	3,431	6,072
Ruff Wilson Youth Organization	18,000	18,000
South Alabama Volunteer Lawyer's Program	9,000	9,000
South Baldwin Literacy Council	17,500	17,500
The Bridge	-	5,000
The Lighthouse	27,000	27,000

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

(continued)

AGENCIES (CONTINUED)	2024	2023
The Shoulder of the Central Gulf Coast, Inc.	\$ 30,000	\$ 30,000
Under His Wings	5,000	5,000
Volunteers of America- Light of the City Youth Club	21,333	21,333
YMCA of South Alabama, Inc.	10,000	7,102
Youth Board Scholarships	7,750	5,750
2-1-1 System Cost/Counts	10,122	10,122
Special Designations & Grant Allocations	1,613	20,517
TOTAL	\$ 571,346	\$ 584,615