United Way of the Coalfield, Inc.

Financial Statements

December 31, 2017

Berry Kington & Utley PSC
Certified Public Accountants

United Way of the Coalfield, Inc.
Table of Contents

Supplementary Schedules

Berry Kington & Utley PSC
Certified Public Accountants
2822 North Main Street ■ Madisonville, KY 42431
Phone 270-821-3355 ■ Fax 270-821-0101

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
United Way of the Coalfield, Inc.

We have audited the accompanying financial statements of United Way of the Coalfield, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain 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 qualified audit opinion.

Basis for Qualified Opinion

No accounting controls are exercised over cash collections prior to the initial entry of such contributions in the accounting records. Incomplete accounting records exist related to amounts raised on behalf of others for the 2016/2017 campaign. We were unable to obtain sufficient appropriate audit evidence about the amount recognized for cash collections and amounts raised on behalf of others by the United Way of the Coalfield, Inc. for the year ended December 31, 2017 because there were no accounting controls. Consequently, we were unable to determine whether any adjustments to those amounts were necessary.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of the Coalfield, Inc. as of December 31, 2017 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the United Way of the Coalfield, Inc.'s 2016 financial statements, and we expressed a qualified opinion on those audited financial statements in our report dated June 22, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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 Functional Expenses Compared to Budget on page 15 and the Schedule of Allocations and Donor Designations Paid to Agencies on page 16 are presented for purposes of additional analysis and are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of the matter described in Basis for Qualified Opinion paragraph, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Berry Kington & Utley PSC

Madisonville, Kentucky
June 25, 2018

United Way of the Coalfield, Inc.
Statement of Financial Position
December 31, 2017 with Summarized Totals for 2016

	2017	2016
Assets		
Cash and Cash Equivalents Including Certificates of Deposit	$ 159,143	$ 241,324
Pledges Receivables, Net of Allowance for Uncollectible Pledges of $7,550	120,959	160,868
Property and Equipment, net	1,959	3,048
Total Assets	$ 282,061	$ 405,240
Liabilities and Net Assets		
Liabilities		
Amounts Raised on Behalf of Others	$ 12,720	$ 25,678
Allocations Payable	-	111,700
Accounts Payable and Accrued Expenses	2,955	4,069
Total Liabilities	15,675	141,447
Net Assets		
Unrestricted	150,670	88,263
Temporarily Restricted	115,716	175,530
Total Net Assets	266,386	263,793
Total Liabilities and Net Assets	$ 282,061	$ 405,240

See accompanying notes.

United Way of the Coalfield, Inc.
Statement of Activities
For the Year Ended December 31, 2017 with Summarized Totals for 2016

	2017			2016
	Unrestricted	Temporarily Restricted	Total	Total (Summarized Only)
Public Support and Revenue				
Annual Campaign	$ -	$ 206,563	$ 206,563	$ 404,136
Gross amounts raised on behalf of others	-	(15,641)	(15,641)	(30,133)
Allowance for uncollectible pledges	-	(15,884)	(15,884)	(14,224)
Net Campaign Efforts	-	175,038	175,038	359,779
In Kind and Other Contributions	35,200	-	35,200	25,209
Total Public Support	35,200	175,038	210,238	384,988
Revenue and Gains (Losses)				
Administrative Fees	3,249	-	3,249	4,791
Investment Income	216	-	216	131
Total Revenue and Gains(Losses)	3,465	-	3,465	4,922
Net Assets Released from Restrictions	234,852	(234,852)	-	-
Total Public Support and Revenue	273,517	(59,814)	213,703	389,910
Expenses				
Program Services				
Community Capacity Building	109,514	-	109,514	349,446
Community Impact	3,929	-	3,929	4,012
Total Program Services	113,443	-	113,443	353,458
Supporting Services				
Resource Development	20,562	-	20,562	19,696
Organizational Administration	73,096	-	73,096	73,719
Unallocated Payments to Affiliates	4,009	-	4,009	5,162
Total Supporting Services	97,667	-	97,667	98,577
Total Allocations and Expenses	211,110	-	211,110	452,035
Changes in Net Assets	62,407	(59,814)	2,593	(62,125)
Net Assets, Beginning of Year	88,263	175,530	263,793	325,918
Net Assets, End of Year	$ 150,670	$ 115,716	$ 266,386	$ 263,793

See accompanying notes.

United Way of the Coalfield, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2017 with Summarized Totals for 2016

	Program Services			Support Activities					
Expenses	Community Capacity Building	Community Impact	Total Program Expense	Resource Development	Organizational Administration	Unallocated Payments to Affiliates	Total Support Expense	2017 Combined Total	2016 Combined Total
Awards	$ 108,342	$ -	$ 108,342	$ -	$ -	$ -	$ -	$ 108,342	$ 348,518
Salaries and Wages	920	3,101	4,021	14,706	49,232	-	63,938	67,959	66,520
Professional Fees	1	1	2	2	6,481	-	6,483	6,485	9,180
Rent and Utilities	70	219	289	1,166	3,945	-	5,111	5,400	5,400
Payroll Taxes	70	237	307	1,125	3,766	-	4,891	5,198	5,088
Office Supplies and Expense	54	39	93	1,571	3,070	-	4,641	4,734	4,446
Unallocated Payments to Affiliates	-	-	-	-	-	4,009	4,009	4,009	5,162
Advertising	11	30	41	1,269	1,809	-	3,078	3,119	1,286
Telephone	25	63	88	463	1,769	-	2,232	2,320	2,271
Depreciation Expense	-	-	-	-	1,089	-	1,089	1,089	1,098
Insurance	8	12	20	25	894	-	919	939	958
Postage and Shipping	9	59	68	161	357	-	518	586	594
Conferences and Meetings	1	161	162	33	259	-	292	454	389
Dues and Subscriptions	2	3	5	12	314	-	326	331	180
Repair and Maintenance	1	4	5	3	82	-	85	90	-
Miscellaneous	-	-	-	26	29	-	55	55	72
Contract Labor	-	-	-	-	-	-	-	-	567
Awards and Recognition	-	-	-	-	-	-	-	-	56
Printing and Artwork	-	-	-	-	-	-	-	-	250
Total Functional Expenses	$ 109,514	$ 3,929	$ 113,443	$ 20,562	$ 73,096	$ 4,009	$ 97,667	$ 211,110	$ 452,035

See accompanying notes.

United Way of the Coalfield, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2017 with Summarized Totals for 2016

	2017	2016
Cash Flows from Operating Activities		
Change in Net Assets	$ 2,593	$ (62,125)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation Expense	1,089	1,098
Allowance for Uncollectible Pledges	(15,884)	(14,224)
Change in certain operating assets and liabilities:		
(Increase) Decrease in Pledges Receivable	55,793	(42,874)
Increase (Decrease) in Amounts Raised in Behalf of Others	(12,958)	12,612
Increase (Decrease) in Allocations Payable	(111,700)	111,700
Increase (Decrease) in Accounts Payable and Accruals	(1,114)	3,007
Cash Provided (Used) by Operating Activities	(82,181)	9,194
Cash Flows from Investing Activities		
Purchase of Property and Equipment	-	(1,000)
Cash Provided (Used) by Investing Activities	-	(1,000)
Net Increase (Decrease) in Cash	(82,181)	8,194
Cash, Beginning of Period	241,324	233,130
Cash, End of Period	$ 159,143	$ 241,324

See accompanying notes.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The United Way of the Coalfield, Inc. (Organization) is a non-profit organization, incorporated in the state of Kentucky in 1972, governed by a volunteer Board of Directors that is nominated from the community. The mission of the United Way of the Coalfield, Inc. is to unite diverse elements of the community to plan, support, deliver, and monitor effective and efficient human service programs that are responsive to changing community needs. The Organization services needs in Hopkins and Muhlenberg counties in Western Kentucky.

Basis of Presentation

The financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB). The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Restricted net assets consist of the following:

Temporarily Restricted Net Assets

Temporarily restricted net assets include gifts for which a donor imposed restriction has not been met and promises to give for which the ultimate purpose of the proceeds is not permanently restricted. The entire gift, the principal amount given, can be spent in accordance with the donor's restriction.

Permanently Restricted Net Assets

Permanently restricted net assets include gifts which require, by donor restriction, that the corpus or the principal be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are liquid investments with original maturities at date of purchase of one year or less and consist primarily of bank accounts and certificates of deposits.

Pledges Receivables

Unconditional pledges receivable are recognized as support in the period the pledges are received. Conditional contributions are recognized as support when the conditions on which they depend have been substantially met.

Pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance. The valuation allowance is computed based upon a three-year historical average adjusted by estimates of current economic factors and applied to individual campaign balances, including donor designations. Those balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to pledges receivable.

Property and Equipment

Purchased property and equipment are recorded at cost or, if donated, at fair value on the date of receipt, less accumulated depreciation. Depreciation on property and equipment is computed using the straight line method over the estimated useful lives of the assets, ranging from 5 to 7 years. Depreciation recognized during 2017 totaled $1,089.

Revenue Recognition

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Donor Designations
Regular campaign designations are from traditional workplace campaign donors who may designate some or all of their gifts to specific member agencies. In accordance with accounting standards, these specified designations are not considered to be part of the allocations to agencies and are deducted from campaign results.

Description of Program Services and Supporting Activities

The following program services and supporting activities are included in the accompanying financial statements, in accordance with the Organization's Mission Statement.

Program Services
Community Capacity Building - Includes expenditures for ongoing operation funding and one-time grants to member and non-member agencies, administering the funding and providing oversight of other fund distribution programs.
Community Impact - Includes expenditures relating to collaborative approaches to deliver improved community-level outcomes in the United Way impact areas of health, education, basic needs, strong communities and financial stability through research, thought leadership, aligned programming and funding and community mobilization.

Fundraising
Provides the structure necessary to encourage and secure financial support from individuals, organizations and corporations.

Management and General
Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the Organization.

Expense Allocations

Expenses are charged to program services and supporting activities on the basis of how resources are specifically utilized, as well as periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Advertising Costs

The Organization expenses advertising costs as incurred. Total advertising costs charges against income amounted to $3,119 in 2017.

Donated Facilities, Services and Materials

A substantial number of volunteers have donated significant amounts of time to the Organization's program services and to its fundraising campaigns. These services are not recorded in the financial statements since they do not meet the criteria for recognition in accounting standards established for not-for-profit organizations. Donated facilities and materials are recorded at fair value at the date of receipt.

Subsequent Events

The Organization has evaluated subsequent events through June 25, 2018, the date which the financial statements were available to be issued. During January through March 2018, UWC awarded member agencies $70,188 for January to June 2018 based on the completion of the 2016/2017 campaign.

Income Taxes

The Organization is exempt from federal and state income taxes on its related, exempt activities under Section 501(c)(3) of the Internal Revenue Code. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. The Organization's federal tax returns for tax years 2015 and later remain subject to examination by taxing authorities.

Fair Value

The carrying amounts of pledges receivable, allocations payable, accounts payable and accrued expenses approximate fair value due to the short period to maturity.

Reclassifications

Certain accounts in the 2016 financial statements have been reclassified to conform with the current year financial statement presentation.

Recent Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, "Revenue from Contracts with Customers," which establishes a comprehensive revenue recognition standard for virtually all industries in U.S. GAAP, including those that previously followed industry-specific guidance. For non-public entities, the new standard was originally effective for annual periods beginning after December 15, 2017. In August 2015, the FASB issued ASU 2015-4, "Revenue from Contracts with Customers (Topic 606) – Deferral of Effective Date," which deferred the effective date for one year. Accordingly, this ASU will be effective for the Organization for the year ended December 31, 2019. The Organization is currently evaluating the effect the provisions of ASU 2014-09 will have on the financial statements.

In February 2016, the FASB issued ASU 2016-02, "Leases." The guidance in this ASU supersedes the leasing guidance in Topic 840, Leases. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recogniation in the statement of activities. The new standard is effective for the Organization for the year ending December 31, 2020. A modified retrospective transition approach is required for lessees for capital and operating leases existing as, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Organization is currently evaluating the effect the provisions of ASU 2016-02 will have on the financial statements.

In August 2016, the FASB issued ASU 2016-14, "Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities", which affects all non profit organizations. The ASU significantly amends the standards for the presentation and accompanying disclosures of the financial statements of nonprofit organizations. The ASU is effective for fiscal years beginning after December 15, 2017. The Organization is currently evaluating the effect the provisions of ASU 2016-14 will have on the financial statements.

In August 2016, the FASB issued ASU 2016-15, "Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments", which addresses eight specific cash flow issues with the objective of reducing the existing diversity in practice. In November 2016, the FASB issues ASU 2016-18, "Statement of Cash Flows (Topic 230): Restricted Cash", which requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amount generally described as restricted cash or restricted cash equivalents. Both of these ASUs are effective for the Organization for the year ending December 31, 2019, with early adoption permitted. The Organization is currently evaluating the effect the provisions of both of these ASUs will have on the financial statements.

Accounting Pronouncements Adopted

In August 2014, the FASB issued ASU 2014-15, "Presentation of Financial Statements – Going Concern (Subtopic 205-40): Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern." The update provides guidance about management's responsibility to evaluate whether there is substantial doubt about an entity's ability to continue as a going concern. The update also provides related disclosures. The new standard applies to annual periods ending after December 15, 2016. Early adoption is permitted. The Organization has adopted this ASU but did not have any material effect on the financial statements.

NOTE B - NET ASSETS RELEASED FROM RESTRICTION

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors as follows for the year ended December 31, 2017.

Time Restrictions	
Net pledges received for future periods	$234,852

NOTE C - SUMMARIZED TOTALS FOR YEAR ENDED DECEMBER 31, 2016

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2016, from which summarized information was derived.

NOTE D – PLEDGES RECEIVABLE

All pledges receivable are due within one year. Allowances of $7,550 were recorded for 2017.

NOTE E – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes as of December 31, 2017:

Time Restrictions	
Net campaign pledges received for future periods	$115,716

NOTE F - CAMPAIGN RESULTS

The results of the 2016/2017 campaign were as follows:

Campaign	$ 268,785
Less gross amounts raised on behalf of others	(17,979)
Less allowance for uncollectible pledges	(16,850)
Net Campaign	$ 233,956

As of December 31, 2017, the results of the 2017/2018 campaign were as follows:

Campaign	$ 138,462
Less gross amounts raised on behalf of others	(15,196)
Less allowance for uncollectible pledges	(7,550)
Net Campaign	$ 115,716

NOTE G – LEASES

In 2015, the Organization extended its lease agreement with U.S. Bank National Association for two years effective February 10, 2015. The lease includes rent and utilities for zero dollars monthly. Either party can cancel the lease with thirty days written notice. Donated facility use and utilities that the United Way of the Coalfield received by gift are recorded in the financial statements as in-kind contributions at date of receipt. Rent expense is recorded as utilized. The Organization recognized $5,400 in 2017 as lease expense and $6,300 remains for future years.

NOTE H – FAIR VALUE MEASUREMENTS

Effective July 1, 2008, the Organization adopted the accounting standards for fair value measurements. The standard defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The accounting standard requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

There are three general valuation techniques that may be used to measure fair value, as described below:

Market approach - Uses prices and other relevant information generated by market transactions involving identical or comparable asset or liabilities.

Cost approach - Based on the amount that currently would be required to replace the service capacity of an asset.

Income approach - Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts.

Investments measured and reported at fair value are classified and disclosed in one of the following three categories:

Level 1 - Quoted prices that are readily available in active markets/exchanges for identical investments.

Level 2 - Pricing inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.

Level 3 - Significant pricing inputs that are unobservable for the investment and includes investments for which there is little, if any, market activity for the investment.

The following are the major categories of assets and liabilities measured at fair value on a recurring basis during the year ended December 31, 2016 using quoted market prices in active markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3).

	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	$159,143	$ -	$ -	$159,143

NOTE I – FINANCIAL RISK

Approximately 27% and 19% of contributions were made by General Electric Aircraft Engines and Baptist Health Madisonville, Inc., respectively. The Organization's operations are directly affected by the business climate in Western Kentucky.

NOTE J – FINANCIAL INSTRUMENTS

The financial instrument that potentially subjects the Organization to concentrations of credit risk consists principally of temporary cash investments. The Organization maintains cash balances in various banks in Hopkins County, Kentucky.

NOTE K - HEIDI BADGETT FUND

In May of 2000 a Field of Interest Endowment Fund was established with the Community

Foundation of Louisville, Inc. The funds are available for grants that address the health and educational needs of children and their families in Hopkins, Muhlenberg and Webster counties in Kentucky. The Community Foundation of Louisville, Inc. is responsible for the fund's investments and distribution policy.

The Organization is designated as the Administrator of the fund's grants and is responsible for publicizing the availability of grants, overseeing the Selection Committee for grant recipients, developing guidelines for proposal evaluation, receiving the allocated distribution, distributing the funds to recipients, monitoring the use of funds after awards are made and reporting the status of grants to the Foundation quarterly.

The Organization received $19,888 in 2017 from the Foundation and $6,920 from individuals and distributed $26,112 to agencies, retaining $696 as an administrative fee.

NOTE L - RETIREMENT PLAN

The Organization maintains a Simplified Employee Pension for its employees who have met a 1 year service requirement. The Organization can designate any percentage up to 25% each year as a contribution to the retirement plan. During 2017, the Organization did not contribute to employee accounts since no employee met the service requirements.

Supplementary Schedules

United Way of the Coalfield, Inc.
Statement of Functional Expenses Compared to Budget
For the Year Ended December 31, 2017

	Program Services		Support Activities			Combined		
Expenses	Community Capacity Building	Community Impact	Resource Development	Organizational Administration	Unallocated Payments to Affiliates	Total	Budget	Variance
Awards	$ 108,342	$ -	$ -	$ -	$ -	$ 108,342	$ 108,342	$ -
Salaries and Wages	920	3,104	14,707	49,231	-	67,962	67,967	5
Professional Fees	1	1	2	6,481	-	6,485	6,485	-
Rent Expense	70	219	1,166	3,945	-	5,400	-	(5,400)
Payroll Taxes	70	237	1,125	3,766	-	5,198	5,199	1
Office Supplies and Expense	54	39	1,571	3,070	-	4,734	4,419	(315)
Unallocated Payments to Affiliates	-	-	-	-	4,009	4,009	4,009	-
Advertising	11	30	1,269	1,809	-	3,119	1,930	(1,189)
Telephone	25	63	463	1,769	-	2,320	2,321	1
Depreciation Expense	-	-	-	1,089	-	1,089	-	(1,089)
Insurance	8	12	25	894	-	939	939	-
Postage and Shipping	9	59	161	357	-	586	721	135
Conferences and Meetings	1	161	33	259	-	454	508	54
Dues and Subscriptions	2	3	12	314	-	331	331	-
Equipment Repair and Maintenance	1	1	2	83	-	87	279	192
Miscellaneous	-	-	26	29	-	55	80	25
Awards and Recognition	-	-	-	-	-	-	355	355
Printing and Artwork	-	-	-	-	-	-	86	86
Total Functional Expenses	$ 109,514	$ 3,929	$ 20,562	$ 73,096	$ 4,009	$ 211,110	$ 203,971	$ (7,139)

United Way of the Coalfield, Inc.
Schedule of Allocations and Donor Designations Paid to Agencies
For the Year Ended December 31, 2017 with Summarized Totals for 2016

	2017				2016
	Allocations	Donor Designations	Grant Designations	Total	Total
Basic Needs and Emergency Services					
Salvation Army	$ 22,000	$ 858	$ -	$ 22,858	$ 43,225
Sanctuary, Inc.-Hopkins County	15,000	4,049	-	19,049	31,097
Hope2All	5,000	-	-	5,000	-
American Red Cross	1,000	443	-	1,443	-
Breaking Bread	-	50	-	50	1,000
Habitat for Humanity Hopkins Co	-	-	-	-	1,000
Total Basic Need and Emergency Services	43,000	5,400	-	48,400	76,322
Youth Services					
Hopkins County Family YMCA-Kids Center	15,000	344	-	15,344	30,258
CASA	92	1,408	10,752	12,252	1,000
Big Brothers/Big Sisters	5,000	4,523	1,500	11,023	18,245
The Learning Center of Madisonville	3,750	-	2,760	6,510	-
Hopkins County 4-H	4,000	1,805	-	5,805	8,125
Lincoln Heritage Council-Boy Scouts	-	996	-	996	-
Family Advocacy Center	-	-	-	-	15,200
Total Youth Services	27,842	9,076	15,012	51,930	72,828
Health and Handicapped					
Pennyrile Allied Community Service	29,250	3,360	-	32,610	78,840
Muhlenberg County Opportunity Center	5,000	1,319	-	6,319	9,812
Hopkins County Community Clinic	1,000	3,144	-	4,144	3,081
Pennyroyal Mental Health-Trace Industries	2,250	216	-	2,466	6,200
Hospice of Western Kentucky	-	-	-	-	2,155
Total Health and Handicapped	37,500	8,039	-	45,539	100,088
Other					
Junior Achievement Program	-	-	5,000	5,000	5,000
Madisonville Housing Authority	-	-	2,500	2,500	-
West Area Health Education Center	-	-	1,500	1,500	-
Pride Elementary School	-	1,307	-	1,307	903
Shop with a Cop-Citizen's Police Academy	-	664	-	664	575
Pathway of Hope	-	659	-	659	-
Other Agencies	-	366	-	366	558
West Broadway Elementary	-	199	-	199	-
Housing After School Program	-	-	-	-	2,500
Providence Elementary Guidance Program	-	-	2,100	-	-
Happy Feet Equals Learning Feet	-	-	-	-	8,000
Migrant Family Adult Leadership	-	-	-	-	1,500
Total Other	-	3,195	11,100	12,195	19,036
TOTAL	$ 108,342	$ 25,710	$ 26,112	$ 158,064	$ 268,274