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 Form 990  Department of the Treasury Internal Revenue Service	<h1>Return of Organization Exempt From Income Tax</h1> <p>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</p> <p>▶ The organization may have to use a copy of this return to satisfy state reporting requirements</p>	OMB No 1545-0047
	<p>2010</p> <p>Open to Public Inspection</p>	

A For the 2010 calendar year, or tax year beginning 10-01-2010 and ending 09-30-2011									
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization WEST ALABAMA REGIONAL COMMISSION						D Employer identification number 63-0519483	
		Doing Business As						E Telephone number (205) 333-2990	
		Number and street (or P O box if mail is not delivered to street address) PO BOX 509				Room/suite		G Gross receipts \$ 7,975,106	
		City or town, state or country, and ZIP + 4 NORTHPORT, AL 35476							
		F Name and address of principal officer ROBERT LAKE PO BOX 509 NORTHPORT, AL 35476						H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀(Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527									
J Website: ▶ WWW.WARC.INFO									
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶						L Year of formation 1963		M State of legal domicile AL	

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE GENERAL PURPOSE OF THE WEST ALABAMA REGIONAL COMMISSION IS TO PLAN FOR THE UNIFIED AND FAR-REACHING DEVELOPMENT OF THE WEST ALABAMA REGION, ELIMINATE DUPLICATION OF SERVICES BY MEMBER GOVERNMENTS, AND PROMOTE ECONOMY AND EFFICIENCY THROUGH COORDINATION BETWEEN MEMBER GOVERNMENTS THE WEST ALABAMA REGIONAL COMMISSION 1) ORGANIZES COOPERATIVE PROJECTS BETWEEN LOCAL GOVERNMENTS TO SAVE TAX DOLLARS, 2) PROVIDES TECHNICAL ASSISTANCE TO MEMBER LOCAL GOVERNMENTS IN ECONOMIC DEVELOPMENT, GRANT APPLICATIONS, PLANNING, MANAGEMENT, AND OTHER AREAS, 3) ADMINISTERS FEDERAL AND STATE PROGRAMS THAT BENEFIT FROM REGIONAL COOPERATION, 4) COORDINATES FEDERAL, STATE, AND LOCAL PROJECTS OR ISSUES THAT CROSS THE BOUNDARIES OF MEMBER GOVERNMENTS, 5) PLANS FOR THE ORDERLY DEVELOPMENT OF THE REGION AND FOR EFFECTIVE DELIVERY OF PUBLIC SERVICES, AND, 6) REVIEWS AND COORDINATES FEDERAL, STATE, AND LOCAL PROGRAMS OF REGIONAL SIGNIFICANCE, 7) PROVIDES REVOLVING LOAN FUNDS TO PROMOTE SMALL BUSINESS DEVELOPMEN		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	34
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	34
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	153
6 Total number of volunteers (estimate if necessary)	6	13	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	7,361,371	7,006,991
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	222,637	768,705
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	72,741	82,187
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	127,306	117,223
		7,784,055	7,975,106
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		2,366,060
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,477,576	2,524,101
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	5,270,003	2,610,569
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	7,747,579	7,500,730
	19 Revenue less expenses Subtract line 18 from line 12	36,476	474,376
	Net Assets or Fund Balances		Beginning of Current Year
20 Total assets (Part X, line 16)		3,678,855	3,910,523
21 Total liabilities (Part X, line 26)		1,252,448	624,081
22 Net assets or fund balances Subtract line 21 from line 20		2,426,407	3,286,442

Part II	Signature Block
<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.</p>	

Sign Here	***** Signature of officer			2012-03-01 Date	
	ROBERT LAKE EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name ROBERT D SUTTER		Preparer's signature ROBERT D SUTTER		Date 2012-03-01
	Check if self-employed <input checked="" type="checkbox"/>				PTIN
	Firm's name ▶ MORRISON & SMITH LLP				Firm's EIN ▶
	Firm's address ▶ PO BOX 20647 TUSCALOOSA, AL 354020647				Phone no ▶ (205) 349-2424

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐

☒

1

Briefly describe the organization's mission

THE GENERAL PURPOSE OF THE WEST ALABAMA REGIONAL COMMISSION IS TO PLAN FOR THE UNIFIED AND FAR-REACHING DEVELOPMENT OF THE WEST ALABAMA REGION, ELIMINATE DUPLICATION OF SERVICES BY MEMBER GOVERNMENTS, AND PROMOTE ECONOMY AND EFFICIENCY THROUGH COORDINATION BETWEEN MEMBER GOVERNMENTS THE WEST ALABAMA REGIONAL COMMISSION 1) ORGANIZES COOPERATIVE PROJECTS BETWEEN LOCAL GOVERNMENTS TO SAVE TAX DOLLARS, 2) PROVIDES TECHNICAL ASSISTANCE TO MEMBER LOCAL GOVERNMENTS IN ECONOMIC DEVELOPMENT, GRANT APPLICATIONS, PLANNING, MANAGEMENT, AND OTHER AREAS, 3) ADMINISTERS FEDERAL AND STATE PROGRAMS THAT BENEFIT FROM REGIONAL COOPERATION, 4) COORDINATES FEDERAL, STATE, AND LOCAL PROJECTS OR ISSUES THAT CROSS THE BOUNDARIES OF MEMBER GOVERNMENTS, 5) PLANS FOR THE ORDERLY DEVELOPMENT OF THE REGION AND FOR EFFECTIVE DELIVERY OF PUBLIC SERVICES, AND, 6) REVIEWS AND COORDINATES FEDERAL, STATE, AND LOCAL PROGRAMS OF REGIONAL SIGNIFICANCE, 7) PROVIDES REVOLVING LOAN FUNDS TO PROMOTE SMALL BUSINESS DEVELOPMEN

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 5,830,014 including grants of \$ 2,208,560) (Revenue \$)

AREA AGENCY ON AGING PROGRAM CONSISTS OF PROVIDING HEALTH SERVICES, NUTRITIONAL SERVICES, SOCIAL SERVICES, AND EMPLOYMENT SERVICES TO SENIOR CITIZENS LOCATED IN SEVEN COUNTIES WITHIN WEST ALABAMA AREA

4b

(Code) (Expenses \$ 671,041 including grants of \$ 157,500) (Revenue \$ 68,316)

PLANNING AND DEVELOPMENT PROGRAMS CONSIST OF VARIOUS GRANT PROGRAMS THROUGH THE ECONOMIC DEVELOPMENT ADMINISTRATION, APPALACHIAN REGIONAL COMMISSION, DELTA REGIONAL AUTHORITY, AND THE STATE OF ALABAMA THIS PROGRAM IS DESIGNED TO ASSIST LOCAL BUSINESSES AND MUNICIPAL GOVERNMENTS IN SEVEN COUNTIES WITHIN WEST ALABAMA WITH PLANNING AND ECONOMIC DEVELOPMENT PROJECTS

4c

(Code) (Expenses \$ 317,240 including grants of \$) (Revenue \$)

TRANSPORTATION PLANNING SERVICES CONSIST OF GRANT PROGRAMS DESIGNED TO ASSIST MUNICIPALITIES OF SEVEN COUNTIES WITHIN THE WEST ALABAMA AREA WITH TRANSPORTATION PLANNING

4d

Other program services (Describe in Schedule O) **See also Additional Data for Description**















(Expenses \$ 97,111 including grants of \$) (Revenue \$ 77,869)

4e

Total program service expenses \$ 6,915,406

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	Yes
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance				
Check if Schedule O contains a response to any question in this Part V				
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	5	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.	2a	153	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		No
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?				
8				
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter				
a	Gross income from members or shareholders.	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c	Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				
14a				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		No

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 34		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 34		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filed▶AL
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ▶ WEST ALABAMA REGIONAL COMMISSION WEST ALABAMA REGIONAL COMMISSION 4200 HIGHWAY 69 N SUITE 1 4200 HIGHWAY 69 N SUITE 1 NORTHPORT,AL 35476 (205) 333-2990

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2010)

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								464,134		71,171

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶1

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Yes

No

3No

4No

5No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
VALLEY SERVICES PO BOX 5454 JACKSON, MS 39288	MEALS SERVICES	292,037
SOUTHERN RURAL HEALTH CARE PO BOX 970 RUSSELLVILLE, AL 35653	HEALTHCARE	268,995
CARING MISSIONS LLC PO BOX 2218 TUSCALOOSA, AL 35403	HEALTHCARE	215,855
FOCUS ON SENIOR CITIZENS 1920 6TH STREET TUSCALOOSA, AL 35401	SENIOR SERVICES	181,226
LAMAR COUNTY LIFE CARE PO BOX 548 VERNON, AL 35592	HEALTHCARE	167,863

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶6

Form 990 (2010)

Part VIII

Statement of Revenue

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	7,006,991			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		7,006,991			
	Program Service Revenue			Business Code			
2a		CONTRACTOR MATCH REVENUE		534,012	534,012		
b		LOCAL REVENUE MEMBER DUES		116,884	116,884		
c		ADMINISTRATIVE CONTRACTS		77,869	77,869		
d		RLF PROGRAM		39,940	39,940		
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		768,705			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)		82,187	82,187	
	4	Income from investment of tax-exempt bond proceeds . . .					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18					
		b	Less direct expenses				
		c	Net income or (loss) from fundraising events . . .				
	9a	Gross income from gaming activities See Part IV, line 19 . . .					
		b	Less direct expenses				
		c	Net income or (loss) from gaming activities . . .				
	10a	Gross sales of inventory, less returns and allowances					
		b	Less cost of goods sold				
		c	Net income or (loss) from sales of inventory . . .				
	Miscellaneous Revenue		Business Code				
11a	RENTAL INCOME CHARGED TO PGS		71,508	71,508			
	b	RENTAL INCOME FROM CHURCH		24,000	24,000		
	c	MISCELLANEOUS INCOME		16,429	16,429		
	d	All other revenue		5,286	5,286		
	e	Total. Add lines 11a-11d		117,223			
12	Total revenue. See Instructions		7,975,106	968,115			

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	2,366,060	2,366,060		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	464,134	250,499	213,635	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,584,226	1,477,201	107,025	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	122,013	97,259	24,754	
9	Other employee benefits	202,388	170,948	31,440	
10	Payroll taxes	151,340	126,719	24,621	
a	Fees for services (non-employees) Management				
b	Legal	65,423	65,423		
c	Accounting	24,620	22,699	1,921	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses	20,160	18,588	1,572	
14	Information technology	10,813	9,969	844	
15	Royalties				
16	Occupancy	71,508	65,927	5,581	
17	Travel	5,064	4,669	395	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	5,362		5,362	
20	Interest	1,534	1,534		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	14,741		14,741	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	AGING PROGRAM EXPENSE	1,820,984	1,820,984		
b	PLANNING PROGRAM EXPENSE	209,931	209,931		
c	OTHER EXPENSES	199,017	49,257	149,760	
d	TRANSPORTATION PROGRAM EX	114,339	114,339		
e	REPAIRS AND MAINTENANCE	25,031	23,078	1,953	
f	All other expenses	22,042	20,322	1,720	
25	Total functional expenses. Add lines 1 through 24f	7,500,730	6,915,406	585,324	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,015,283	1	672,167
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			624,265	3	686,861
	4	Accounts receivable, net				4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L				6	
	7	Notes and loans receivable, net			1,371,853	7	2,057,533
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			93,314	9	27,426
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	697,810			
	b	Less: accumulated depreciation	10b	366,191	357,367	10c	331,619
	11	Investments—publicly traded securities			41,153	11	7,263
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets			175,620	14	127,654
	15	Other assets. See Part IV, line 11				15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)			3,678,855	16	3,910,523
Liabilities	17	Accounts payable and accrued expenses			266,746	17	240,216
	18	Grants payable				18	
	19	Deferred revenue			403,453	19	248,758
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			451,626	23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			130,623	25	135,107
	26	Total liabilities. Add lines 17 through 25			1,252,448	26	624,081
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets				27	
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund			357,367	31	331,619
	32	Retained earnings, endowment, accumulated income, or other funds			2,069,040	32	2,954,823
	33	Total net assets or fund balances			2,426,407	33	3,286,442
	34	Total liabilities and net assets/fund balances			3,678,855	34	3,910,523

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,975,106
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,500,730
3	Revenue less expenses Subtract line 2 from line 1	3	474,376
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,426,407
5	Other changes in net assets or fund balances (explain in Schedule O)	5	385,659
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,286,442

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		No
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WEST ALABAMA REGIONAL COMMISSION	Employer identification number 63-0519483
--	--

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
(ii) a family member of a person described in (i) above?
(iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	6,280,374	6,418,619	6,937,212	7,479,375	7,006,991	34,122,571
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	6,280,374	6,418,619	6,937,212	7,479,375	7,006,991	34,122,571
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						34,122,571

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	6,280,374	6,418,619	6,937,212	7,479,375	7,006,991	34,122,571
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	101,612	107,421	80,984	72,741		362,758
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	111,336	296,042	166,356	231,939		805,673
11 Total support (Add lines 7 through 10)						35,291,002
12 Gross receipts from related activities, etc (See instructions)					12	968,115
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	96 690 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	95 630 %
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶		

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID:

Software Version:

EIN: 63-0519483

Name: WEST ALABAMA REGIONAL COMMISSION

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT LAKE EXECUTIVE DI	38 00	X		X				128,289	0	18,532
RAY NELSON DIRECTOR		X						0	0	0
WAYMON FIELDS DIRECTOR		X						0	0	0
RICKY HUBBARD DIRECTOR		X		X				0	0	0
DENNIS STRIPLING DIRECTOR		X						0	0	0
ROY H DOBBS DIRECTOR		X						0	0	0
NICK UNDERWOOD VICE CHAIRMA		X						0	0	0
LELAND AVERY DIRECTOR		X						0	0	0
JOSHUA WYATT DIRECTOR		X						0	0	0
SCOTT BOMAN DIRECTOR		X						0	0	0
CRAIG PATTERSON DIRECTOR		X						0	0	0
FRANK CRISWELL DIRECTOR		X						0	0	0
WHARDY MCCOLLUM DIRECTOR		X						0	0	0
DONALD G WALLACE DIRECTOR		X						0	0	0
GARY YOUNGBLOOD DIRECTOR		X						0	0	0
ALTON HYPHE DIRECTOR		X						0	0	0
CHARLEY F FOSTER DIRECTOR		X						0	0	0
MARLA SHAW DIRECTOR		X						0	0	0
JOE ALLCORN DIRECTOR		X						0	0	0
BOBBY HERNDON DIRECTOR		X						0	0	0
WALT MADDOX CHAIRMAN		X		X				0	0	0
BOBBY HOWARD DIRECTOR		X						0	0	0
KEITH MAHAFFEY DIRECTOR		X						0	0	0
CYNTHIA LEE ALMOND DIRECTOR		X						0	0	0
MIKE FIELDS DIRECTOR		X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LEE GARRISON DIRECTOR		X						0	0	0
DR LYNDA GILBERT DIRECTOR		X						0	0	0
JOHN LAMMERS DIRECTOR		X						0	0	0
DARA LONGGREAR DIRECTOR		X						0	0	0
BOB LUNDELL DIRECTOR		X						0	0	0
WILLIAM MCKINZEY DIRECTOR		X						0	0	0
BOBBY MILLER DIRECTOR		X						0	0	0
REGINALD MURRAY DIRECTOR		X						0	0	0
RONNY RHODES DIRECTOR		X						0	0	0
RAYMOND STEELE DIRECTOR		X						0	0	0
PAM MCDANIEL AGING SUPERV	38 00			X				94,093	0	15,892
MIKE MCDANIEL FISCAL OFFIC	38 00			X				85,346	0	11,317
JEAN ROSENE PLANNING SUP	38 00			X				83,710	0	11,190
DAVID NORRIS TRANS SUPER	38 00			X				72,696	0	14,240

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services			
(Code) (Expenses \$	97,111	including grants of \$ (Revenue \$ 77,869)
ADMINISTRATION OF VARIOUS STATE AND LOCAL GRANT AWARDS FOR MUNICIPALITIES WITHIN A SEVEN COUNTY AREA IN WEST ALABAMA AREA			

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
WEST ALABAMA REGIONAL COMMISSION

Employer identification number
63-0519483

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	Total number of conservation easements
2b	Total acreage restricted by conservation easements
2c	Number of conservation easements on a certified historic structure included in (a)
2d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☒ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☒ No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization’s financial statements that describes the organization’s accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenues included in Form 990, Part VIII, line 1

► \$ _____

(ii)

Assets included in Form 990, Part X

► \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes☒ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes☒ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes☒ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations

(ii)

related organizations

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)		No
3b		No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		555,804	265,445	290,359
c Leasehold improvements				
d Equipment				
e Other		142,006	100,746	41,260
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				331,619

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	7,975,106
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	7,500,730
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	474,376
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	385,659
9	Total adjustments (net) Add lines 4 - 8	9	385,659
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	860,035

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	7,749,748
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-12,113
e	Add lines 2a through 2d	2e	-12,113
3	Subtract line 2e from line 1	3	7,761,861
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	213,245
c	Add lines 4a and 4b	4c	213,245
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	7,975,106

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	6,889,713
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	-397,772
e	Add lines 2a through 2d	2e	-397,772
3	Subtract line 2e from line 1	3	7,287,485
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	213,245
c	Add lines 4a and 4b	4c	213,245
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	7,500,730

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	INDIRECT REVENUES -12,113 INKIND REVENUE -213,245 RECLASSIFICATION OF PRINCIPLE ON DEBT INCLUDED IN EXPENSE 451,627 DEPRECIATION EXPENSE -79,302 RECLASSIFICATION OF CAPITAL OUTLAYS INCLUDED IN EXPENSE 5,587 CHANGE IN ACCRUED EXPENSES 928 CHANGE IN ESTIMATED COMPENSATED ABSENSES 6,819 INDIRECT REVENUES 12,113 INKIND EXPENSE 213,245
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	INDIRECT REVENUES -12,113
REVENUE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 4B	INKIND REVENUE 213,245
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 2D	RECLASSIFICATION OF PRINCIPLE ON DEBT INCLUDED IN EXPENSE -451,627 DEPRECIATION EXPENSE 79,302 RECLASSIFICATION OF CAPITAL OUTLAYS INCLUDED IN EXPENSE -5,587 CHANGE IN ACCRUED EXPENSES -928 CHANGE IN ESTIMATED COMPENSATED ABSENSES -6,819 INDIRECT REVENUES -12,113
EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 4B	INKIND EXPENSE 213,245

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
WEST ALABAMA REGIONAL COMMISSION

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public
Inspection

Employer identification number
63-0519483

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2

Enter total number of section 501(c)(3) and government organizations

24

3

Enter total number of other organizations

11

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	GRANTS ARE MADE TO LOCAL 501(C)(3)AND GOVERNMENTAL ENTITIES WITHIN A SEVEN COUNTY AREA OF WEST ALABAMA THESE ORGANIZATIONS PROVIDE SERVICES TO QUALIFYING INDIVIDUALS WITHIN THE WEST ALABAMA AREA WARC PERFORMS SITE VISITS TO THESE NONPROFITS AND GOVERNMENTAL ENTITIES

Software ID:

Software Version:

EIN: 63-0519483

Name: WEST ALABAMA REGIONAL COMMISSION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF NORTHPORT3500 MCFARLAND BLVD NORTHPORT,AL 35476		GOV	60,000				SUPPORTIVE GRANT
PICKENS COUNTY WATER AUTHORITY90 PHOENIX AVENUE CARROLLTON,AL 35447		GOV	9,000				SUPPORTIVE GRANT
HALE COUNTY EMS680 HALL STREET GREENSBORO,AL 36744		GOV	20,000				SUPPORTIVE GRANT
STEWART-HAVANNA VOLUNTEER FIRE33953 HIGHWAY 69 MOUNDVILLE,AL 35474		GOV	20,000				SUPPORTIVE GRANT
VANCE POLICE DEPARTMENTHIGHWAY 11 VANCE,AL 35490		GOV	10,000				SUPPORTIVE GRANT
CITY OF REFORM104 3RD AVE REFORM,AL 35481		GOV	10,000				SUPPORTIVE GRANT
MOUNDVILLE POLICE DEPT410 MARKET STREET MOUNDVILLE,AL 35474		GOV	10,000				SUPPORTIVE GRANT
DALLAS CO LIFE CARE100 SAM O MOSELY DR SELMA,AL 36701		GOV	45,950				HEALTHCARE GRANT
LAMAR CO LIFE CAREPO BOX 548 VERNON,AL 35592		GOV	167,863				HEALTHCARE GRANT
TUSCALOOSA CO LIFE CAREPO BOX 70190 TUSCALOOSA,AL 35407		GOV	104,805				HEALTHCARE GRANT
CITY OF CENTREVILLE 1270 WALNUT STREET CENTREVILLE,AL 35042		GOV	7,457				SENIOR SERVICES
FAYETTE COUNTY COMMISSION125 2ND AVENUE NW FAYETTE,AL 35555		GOV	95,464	16,936	SERVICES	ADMINISTRATIVE	SENIOR SERVICES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOCUS ON SENIOR CITIZENS1920 6TH STREET TUSCALOOSA,AL 35401		501	181,226	94,616	SERVICES	ADMINISTRATIVE	SENIOR SERVICES
GOLDEN YEARSPO BOX 307 MOUNDVILLE,AL 35474		501	39,169	5,900	SERVICES	ADMINISTRATIVE	SENIOR SERVICES
GREENE COUNTY COMMISSIONPO BOX 656 EUTAW,AL 35462		GOV	14,000				SENIOR SERVICES
LAMAR COUNTY COMMISSIONPO BOX 338 VERNON,AL 35592		GOV	66,815	12,000	SERVICES	ADMINISTRATIVE	SENIOR SERVICES
PICKENS CO FAMILY RESOURCE CTR60 TUSCALOOSA AVE CARROLTON,AL 35447		501	86,116	8,188	SERVICES	ADMINISTRATIVE	SENIOR SERVICES
SOUTHERN RURAL HEALTHCAREPO BOX 970 RUSSELLVILLE,AL 35653		501	268,995				HEALTHCARE GRANT
UNIVERSITY OF ALABAMA PO BOX 870135 TUSCALOOSA,AL 35487		GOV	77,018				LEGAL SERVICES
VALLEY SERVICESPO BOX 5454 JACKSON,MS 39288			292,036				SENIOR SERVICES
ALWAYS HOME LLCPO BOX 1294 DEMOPOLIS,AL 36732			44,975				SENIOR SERVICES
ALWAYS THERE IN HOME CARE INC1209 LURLEEN WALLACE BLVD NORTHPORT,AL 35476			97,509				SENIOR SERVICES
CARING CONGREGATIONS INCPO BOX 3049 TUSCALOOSA,AL 35406			55,919				SENIOR SERVICES
CARING MISSIONS LLCPO BOX 2218 TUSCALOOSA,AL 35403			215,855				HEALTHCARE GRANT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMPLETE NURSING SERVICES INC5001 JVC ROAD COTTONDALE,AL 35453			24,981				HEALTHCARE GRANT
CONTINUOUS CARE SERVICES120 OXMOOR BLVD STE 100 BIRMINGHAM,AL 35209			17,819				HEALTHCARE GRANT
HELP INCPO BOX 499 CARROLLTON,AL 35447			21,050				TRANSPORTATION SVCES
HELPING HANDS OF ALABAMA63 S ROYAL STREET STE 710 MOBILE,AL 36602			81,842				HEALTHCARE GRANT
LAMAR HOMECAREPO BOX 547 VERNON,AL 35592			19,147				HEALTHCARE GRANT
WEST ALABAMA PUBLIC TRANSPORTATION500 EAST WASHINGTON STREET DEMOPOLIS,AL 36732			42,216				

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WEST ALABAMA REGIONAL COMMISSION	Employer identification number 63-0519483
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Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	THE GENERAL PURPOSE OF THE WEST ALABAMA REGIONAL COMMISSION IS TO PLAN FOR THE UNIFIED AND FAR-REACHING DEVELOPMENT OF THE WEST ALABAMA REGION, ELIMINATE DUPLICATION OF SERVICES BY MEMBER GOVERNMENTS, AND PROMOTE ECONOMY AND EFFICIENCY THROUGH COORDINATION BETWEEN MEMBER GOVERNMENTS. THE WEST ALABAMA REGIONAL COMMISSION: 1) ORGANIZES COOPERATIVE PROJECTS BETWEEN LOCAL GOVERNMENTS TO SAVE TAX DOLLARS, 2) PROVIDES TECHNICAL ASSISTANCE TO MEMBER LOCAL GOVERNMENTS IN ECONOMIC DEVELOPMENT, GRANT APPLICATIONS, PLANNING, MANAGEMENT, AND OTHER AREAS, 3) ADMINISTERS FEDERAL AND STATE PROGRAMS THAT BENEFIT FROM REGIONAL COOPERATION, 4) COORDINATES FEDERAL, STATE, AND LOCAL PROJECTS OR ISSUES THAT CROSS THE BOUNDARIES OF MEMBER GOVERNMENTS, 5) PLANS FOR THE ORDERLY DEVELOPMENT OF THE REGION AND FOR EFFECTIVE DELIVERY OF PUBLIC SERVICES, AND, 6) REVIEWS AND COORDINATES FEDERAL, STATE, AND LOCAL PROGRAMS OF REGIONAL SIGNIFICANCE, 7) PROVIDES REVOLVING LOAN FUNDS TO PROMOTE SMALL BUSINESS DEVELOPMENT.

Identifier	Return Reference	Explanation
EXPLANATION ON VOLUNTEERS AND TYPES OF SERVICES OR BENEFITS	FORM 990, PAGE 1, PART I, LINE 6	TEN VOLUNTEERS HELP SERVE MEALS, SET UP TABLES, CLEAN UP AFTER MEALS, AND MAINTAIN THE LAWLEY SENIOR CENTER TWO VOLUNTEERS HELP PROVIDE INSURANCE COUNSELLING TO PARTICIPANTS OF THE SHIP PROGRAM AND SPEAK PUBLICALLY ABOUT THE SHIP PROGRAM ONE VOLUNTEER PROVIDES ADMINISTRATIVE ASSISTANCE TO THE SHIP PROGRAM

Identifier	Return Reference	Explanation
ALL OTHER ACHIEVEMENTS DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	ADMINISTRATION OF VARIOUS STATE AND LOCAL GRANT AWARDS FOR MUNICIPALITIES WITHIN A SEVEN COUNTY AREA IN WEST ALABAMA AREA

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE ACCOUNTING OFFICE RECONCILES THE FINANCIAL INFORMATION PRESENTED IN THE RETURN TO THEIR GENERAL LEDGER AND REVIEWS THE ANSWERS TO THE QUESTIONS ON THE RETURN WARC MANAGEMENT WILL MAKE INQUIRIES REGARDING THE RETURN TO FIRM PREPARING THE RETURN IF NECESSARY , THEN APPROVE THE RETURN FOR PROCESSING A COPY OF THE TAX RETURN IS PRESENTED TO THOSE CHARGED WITH GOVERNANCE BEFORE FILING THE RETURN A PAPER AND ELECTRONIC COPY OF THE RETURN IS PROVIDED TO MANAGEMENT DURING THE EXIT CONFERENCE AND IS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	THE EXECUTIVE DIRECTOR AND PROGRAM SUPERVISORS ARE REQUIRED ANNUALLY TO SUBMIT TO THE STATE OF ALABAMA ETHICS COMMISSION AN "ANNUAL STATEMENT OF ECONOMIC INTEREST" A LIST OF THOSE EMPLOYEES REQUIRED TO FILE THESE STATEMENT IS MAINTAINED ON AN ANNUAL BASIS

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	WARC'S PERSONNEL COMMITTEE IS COMPRISED OF VARIOUS BOARD MEMBERS. THIS COMMITTEE REVIEWS ALL COMPENSATION LEVELS AND MAKES RECOMMENDED CHANGES TO THE BUDGET COMMITTEE. THE BUDGET COMMITTEE REVIEW THE RECOMMENDED CHANGES AND INCORPORATES THEM INTO THE BUDGET WHICH IS PRESENTED TO THE ENTIRE BOARD FOR APPROVAL.

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	WARC'S PERSONNEL COMMITTEE IS COMPRISED OF VARIOUS BOARD MEMBERS THIS COMMITTEE REVIEWS ALL COMPENSATION LEVELS AND MAKES RECOMMENDED CHANGES TO THE BUDGET COMMITTEE THE BUDGET COMMITTEE REVIEW THE RECOMMENDED CHANGES AND INCORPORATES THEM INTO THE BUDGET WHICH IS PRESENTED TO THE ENTIRE BOARD FOR APPROVAL

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	FINANCIAL STATEMENTS ARE MADE AVAILABLE THROUGH THE DATA CLEARINGHOUSE AT HTTP //HARVESTER CENSUS GOV/SAC, AND IS AVAILABLE FOR INSPECTION AT WEST ALABAMA REGIONAL COMMISSIONS OFFICE THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY IS AVAILABLE TO THE PUBLIC UPON REQUEST FOR INSPECTION AT WEST ALABAMA REGIONAL COMMISSIONS OFFICE