

McGladrey & Pullen

Certified Public Accountants

United Way of Greater Duluth, Inc.

Financial Report

June 30, 2009

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Independent Auditor's Report

To the Board of Directors
United Way of Greater Duluth, Inc.
Duluth, Minnesota

We have audited the accompanying statements of financial position of United Way of Greater Duluth, Inc. as of June 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Greater Duluth, Inc. as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, United Way of Greater Duluth, Inc. adopted Financial Accounting Standards Board Statement No. 157, *Fair Value Measurements* in 2009.

Duluth, Minnesota
October 23, 2009

United Way of Greater Duluth, Inc.

**Statements of Financial Position
June 30, 2009 and 2008**

	2009	2008
Assets		
Cash and Cash Equivalents	\$ 648,901	\$ 813,181
Certificates of Deposit	100,000	-
Contributions Receivable, less allowance for uncollectibles of \$64,461 in 2009 and \$54,322 in 2008	748,123	742,144
Other Receivables	113,635	104,473
Prepaid Expenses	6,030	5,348
Property and Equipment, net (Note 2)	98,054	97,727
Beneficial Interest in Perpetual Trust (Note 3)	2,492,257	3,120,215
Beneficial Interest in Assets Held by Others (Note 4)	584,475	802,416
Total assets	\$ 4,791,475	\$ 5,685,504
Liabilities and Net Assets		
Liabilities		
Allocations and designations payable (Note 5)	\$ 1,184,118	\$ 1,037,927
Accounts payable	32,289	7,854
Accrued expenses	41,402	46,083
Total liabilities	1,257,809	1,091,864
Net Assets		
Unrestricted:		
Board designated (Note 10)	251,120	428,620
Property and equipment	98,054	97,727
United Way Endowment Fund (Note 4)	584,475	802,416
Total unrestricted net assets	933,649	1,328,763
Temporarily restricted (Note 6)	107,760	144,662
Permanently restricted (Note 6)	2,492,257	3,120,215
Total net assets	3,533,666	4,593,640
Total liabilities and net assets	\$ 4,791,475	\$ 5,685,504

See Notes to Financial Statements.

United Way of Greater Duluth, Inc.

Statements of Activities

Years Ended June 30, 2009 and 2008

	2009			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public Support and Revenue				
Gross campaign results	\$ 2,036,840	\$ 24,885	\$ -	\$ 2,061,725
Gross campaign results in prior year, released from restrictions	26,420	(26,420)	-	-
Total campaign results	2,063,260	(1,535)	-	2,061,725
Less donor designations (Note 5)	(108,578)	-	-	(108,578)
Less provision for uncollectible accounts	(81,160)	-	-	(81,160)
Net campaign revenue	1,873,522	(1,535)	-	1,871,987
Perpetual trust contribution	138,634	-	-	138,634
Duluth-Superior Area Community Foundation contribution	60,669	-	-	60,669
Grant income	61,876	-	-	61,876
2-1-1 Information and referral	86,211	11,208	-	97,419
True North Volunteer Center	44,152	-	-	44,152
Other initiatives income	265,731	71,668	-	337,399
Loaned executive donation	22,300	-	-	22,300
Special events	23,692	-	-	23,692
Donated services	21,587	-	-	21,587
Sponsorships	160	-	-	160
Temporarily restricted net assets released	118,243	(118,243)	-	-
Total public support	2,716,777	(36,902)	-	2,679,875
Investment income	8,423	-	-	8,423
Change in beneficial interest in assets held by others	(217,941)	-	-	(217,941)
Change in beneficial interest in perpetual trust	-	-	(627,958)	(627,958)
Miscellaneous	26,318	-	-	26,318
Total revenue	2,533,577	(36,902)	(627,958)	1,868,717
Allocations and Expenses				
Allocations and program services:				
Gross allocations to agencies for programs	1,591,496	-	-	1,591,496
Less donor designations (Note 5)	(108,578)	-	-	(108,578)
Net allocations awarded (Note 7)	1,482,918	-	-	1,482,918
Initiatives distributions (Note 7)	41,933	-	-	41,933
Other program services	913,606	-	-	913,606
Total program expenses	2,438,457	-	-	2,438,457
Supporting services:				
Management and general	153,860	-	-	153,860
Fundraising	336,374	-	-	336,374
Total allocations and expenses	2,928,691	-	-	2,928,691
Increase (decrease) in net assets	(395,114)	(36,902)	(627,958)	(1,059,974)
Net Assets				
Beginning of year	1,328,763	144,662	3,120,215	4,593,640
End of year	\$ 933,649	\$ 107,760	\$ 2,492,257	\$ 3,533,666

See Notes to Financial Statements.

2008			
Unrestricted	Temporarily Restricted	Permanently Restricted	Total
\$ 2,058,808	\$ 26,420	\$ -	\$ 2,085,228
13,014	(13,014)	-	-
2,071,822	13,406	-	2,085,228
(109,837)	-	-	(109,837)
(33,759)	-	-	(33,759)
1,928,226	13,406	-	1,941,632
180,465	-	-	180,465
60,747	-	-	60,747
56,545	-	-	56,545
84,313	14,061	-	98,374
28,740	27	-	28,767
139,670	104,154	-	243,824
13,900	-	-	13,900
34,874	-	-	34,874
39,977	-	-	39,977
2,000	-	-	2,000
35,950	(35,950)	-	-
2,605,407	95,698	-	2,701,105
18,873	-	-	18,873
(38,543)	-	-	(38,543)
-	-	(418,347)	(418,347)
13,773	-	-	13,773
2,599,510	95,698	(418,347)	2,276,861
1,577,537	-	-	1,577,537
(109,837)	-	-	(109,837)
1,467,700	-	-	1,467,700
35,117	-	-	35,117
680,627	-	-	680,627
2,183,444	-	-	2,183,444
139,889	-	-	139,889
315,092	-	-	315,092
2,638,425	-	-	2,638,425
(38,915)	95,698	(418,347)	(361,564)
1,367,678	48,964	3,538,562	4,955,204
\$ 1,328,763	\$ 144,662	\$ 3,120,215	\$ 4,593,640

United Way of Greater Duluth, Inc.

Statements of Functional Expenses
Years Ended June 30, 2009 and 2008

	2009			
	Other Program Services	Management and General	Fundraising	Total
Salaries	\$ 416,400	\$ 86,810	\$ 185,204	\$ 688,414
Payroll taxes	30,193	6,456	11,900	48,549
Employee benefits	62,789	27,310	44,902	135,001
Total salaries and related expenses	509,382	120,576	242,006	871,964
Conferences, conventions, and meetings	80,171	2,199	10,138	92,508
Insurance	1,401	237	440	2,078
Membership dues	1,697	583	1,167	3,447
Other	377	66	4,064	4,507
Occupancy	17,338	2,933	5,453	25,724
Postage	3,376	293	3,780	7,449
Printing and advertising	31,385	1,356	17,711	50,452
Professional fees	89,201	13,503	3,658	106,362
Rental and maintenance of equipment	26,996	3,190	7,115	37,301
Supplies	11,513	768	4,866	17,147
Telephone	3,267	397	739	4,403
Special events	4,140	-	5,312	9,452
Project homeless connect	28,413	-	-	28,413
Donated services	6,093	-	15,494	21,587
Imagination Library and other Outreach	72,077	-	-	72,077
United Way of America dues	13,501	2,284	4,247	20,032
Depreciation	13,278	5,475	10,184	28,937
Total functional expenses	\$ 913,606	\$ 153,860	\$ 336,374	\$ 1,403,840

See Notes to Financial Statements.

2008

Other Program Services	Management and General	Fundraising	Total
\$ 361,817	\$ 78,795	\$ 159,781	\$ 600,393
25,907	5,781	10,558	42,246
59,431	25,476	34,790	119,697
447,155	110,052	205,129	762,336
72,440	2,310	8,321	83,071
1,312	256	451	2,019
2,982	647	1,198	4,827
526	79	2,921	3,526
16,070	3,192	5,610	24,872
3,434	273	3,983	7,690
26,427	3,715	16,616	46,758
18,003	10,910	687	29,600
24,921	3,655	7,581	36,157
9,246	1,072	4,340	14,658
3,014	460	810	4,284
12,143	-	11,720	23,863
15,318	-	-	15,318
-	-	39,976	39,976
-	-	-	-
-	-	-	-
8,262	3,268	5,749	17,279
\$ 661,253	\$ 139,889	\$ 315,092	\$ 1,116,234

United Way of Greater Duluth, Inc.

Statements of Cash Flows
Years Ended June 30, 2009 and 2008

	2009	2008
Cash Flows from Operating Activities		
Decrease in net assets	\$ (1,059,974)	\$ (361,564)
Adjustments to reconcile decrease in net assets to net cash provided by (used in) operating activities:		
Depreciation	28,937	17,279
Changes in:		
Beneficial interest in:		
Assets held by others	217,941	38,543
Perpetual trust	627,958	418,347
Assets and liabilities:		
Contributions receivable	(5,979)	(64,796)
Other receivables	(9,162)	(31,449)
Prepaid expenses	(682)	586
Allocations payable and designated pledges	146,191	239,538
Accounts payable	24,435	(20,064)
Accrued expenses	(4,681)	17,486
Net cash provided by (used in) operating activities	(35,016)	253,906
Cash Flows from Investing Activities		
Purchase of certificates of deposit	(100,000)	-
Purchase of property and equipment	(29,264)	(99,322)
Net cash used in investing activities	(129,264)	(99,322)
Net increase (decrease) in cash and cash equivalents	(164,280)	154,584
Cash and Cash Equivalents		
Beginning	813,181	658,597
Ending	\$ 648,901	\$ 813,181

See Notes to Financial Statements.

United Way of Greater Duluth, Inc.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: The United Way of Greater Duluth, Inc. is a voluntary health and welfare nonprofit entity organized to lead a united response to the human service needs of the Greater Duluth Community.

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

A summary of the Organization's significant accounting policies follows:

Presentation: Unrestricted net assets are those funds presently available for use by or on behalf of the Organization including amounts available for general and administrative expenses. These unrestricted net assets may also include board-designated funds. Temporarily restricted net assets are contributions that have donor-imposed stipulations that can be fulfilled by certain actions of the Agency. These contributions are restricted by time and/or for program expenditures in future years. Permanently restricted net assets are contributions that have donor-imposed restrictions whereby the amount of the gift is to be held in perpetuity and only the income generated can be used as stipulated by the donor.

Support and expenses: Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. 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-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded as incurred in accordance with the accrual basis of accounting.

Donated services: Donated services are reflected in the statements of activities at their estimated values at date of receipt. During the year ended June 30, 2009 and 2008, the Organization recognized \$21,587 and \$39,976, respectively, of donated services relating to advertising for the fundraising campaign. In addition, a substantial number of unpaid volunteers have made significant contributions of their time to the Organization's program services and fundraising campaigns. These donated services are not reflected in the financial statements since the services do not require specialized skills.

Property and equipment: Property and equipment acquisitions are recorded at cost. Depreciation is provided using the straight-line method based on estimated useful lives of individual units of 3 - 5 years.

Cash and cash equivalents: Unrestricted highly liquid investments with an initial maturity of three months or less are considered cash equivalents. The carrying value approximates fair value.

Contributions receivable: All contributions receivable are due in less than one year. Management determines the allowance for uncollectible accounts by using historical collection experience applied to pledges received by the Organization and by identifying troubled accounts. Contributions receivable are written off when deemed uncollectible. Recoveries of contributions receivable previously written off are recorded when received.

Concentration of credit risk: The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash.

United Way of Greater Duluth, Inc.

Notes to Financial Statements

Fair value measurement: Effective July 1, 2008, the Organization adopted Statement of Financial Accounting Standard No. 157, Fair Value Measurements (SFAS 157). SFAS 157 clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosures about the use of fair value measurements. SFAS 157 establishes a fair value hierarchy that prioritizes the inputs to valuation technique used for measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under SFAS 157 are described below:

Basis of fair value measurement:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2: Quoted prices for similar assets or liabilities in active markets or quoted prices in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported by little or no market activity).

The fair value of the beneficial interest in perpetual trust and the beneficial interest in assets held by others is determined using the Level 2 inputs described above.

Use of estimates in the preparation of financial statements: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Property and Equipment

	2009	2008
Office equipment	\$ 157,903	\$ 139,283
Leasehold improvements	50,573	45,303
	<u>208,476</u>	<u>184,586</u>
Less accumulated depreciation	110,422	86,859
	<u>\$ 98,054</u>	<u>\$ 97,727</u>

Note 3. Beneficial Interest in Perpetual Trust

The Organization is the sole beneficiary of the yearly income derived from the assets of United Way of Greater Duluth Trust. In accordance with Financial Accounting Standards Board (FASB) Statement of Financial Accounting Standard (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, the beneficial interest in perpetual trust is recorded at fair value.

Note 4. Beneficial Interest in Assets Held by Others

The United Way Endowment Fund (the Fund) was established with the Duluth-Superior Area Community Foundation (the Foundation) by both the Organization and third party donors. The Organization is the sole beneficiary of the Fund.

United Way of Greater Duluth, Inc.

Notes to Financial Statements

Under FASB SFAS No. 136, *Transfer of Assets to a Not-For-Profit Organization or Charitable Trust that Raises or Holds Contributions for Others* (SFAS No. 136), the portion of the Fund contributed by the Organization is reported as an asset of the Organization. The Organization has granted variance power to the Foundation. This variance power allows the Foundation to move funds received directly by the Foundation from the Fund to other Foundation endowment funds if deemed appropriate. The net income of the Fund shall be distributed at least annually to the Organization. The balance at June 30, 2009 and 2008, is included in the balance sheet under the caption "Beneficial Interest in Assets Held by Others."

Under SFAS No. 136, the portion of the Fund contributed by unrelated third party donors is considered a contribution to the Foundation as the Foundation has been granted variance power over these assets. This portion of the Fund, \$482,421 and \$661,227 at June 30, 2009 and 2008, respectively, has not been recorded as an asset on these financial statements.

Note 5. Allocations and Designations Payable

	2009	2008
Campaign allocations payable	\$ 1,105,030	\$ 971,842
Donor designated pledges	79,088	66,085
	<u>\$ 1,184,118</u>	<u>\$ 1,037,927</u>

The Organization receives various donor pledges that are designated for specific beneficiaries. The Organization is considered an agent for the donor designated beneficiaries and, as such, records amounts received from the donor as a liability to the designated beneficiaries. The donor designated pledges are not included in revenue of the Organization. During the years ended June 30, 2009 and 2008, the Organization raised \$108,578 and \$109,837, respectively, of donor designated pledges, of which amounts due to the designated beneficiaries are included in the above table.

Note 6. Restrictions on Net Assets

Temporarily restricted net assets as a result of program and/or time restrictions consisted of the following:

	2009	2008
2-1-1 Information and referral	\$ 11,208	\$ 14,061
True North Volunteer Center	-	27
Project Homeless Connect	1,444	10,085
Head Start Transportation	4,023	9,156
Imagination Library	19,152	40,000
Smiles Across Minnesota	35,000	44,144
Communities Empowering Youth	808	769
Heading Home	8,259	-
Earned Income Tax Credit	2,981	-
Contributions for the subsequent fiscal year's campaign	24,885	26,420
	<u>\$ 107,760</u>	<u>\$ 144,662</u>

Permanently restricted net assets of \$2,492,257 and \$3,120,215 include the beneficial interest in the United Way of Greater Duluth Trust at June 30, 2009 and 2008, respectively. Investment income received from the trust is unrestricted.

United Way of Greater Duluth, Inc.

Notes to Financial Statements

Note 7. Allocations to Agencies

Allocations were as follows:

	2009			2008
	Total Allocations	Amount Paid	Amount Payable	Total Allocations
American Red Cross - Northland Chapter	\$ 20,000	\$ 5,000	\$ 15,000	\$ 25,000
ARC Northland	56,500	14,125	42,375	63,280
Boy Scouts Voyageur	12,500	3,125	9,375	12,500
Boys & Girls Club of Duluth	85,000	21,250	63,750	80,250
Churches United in Ministry	44,000	11,000	33,000	41,168
Community Action Duluth	60,000	15,000	45,000	54,500
Copeland Community Center	117,000	29,250	87,750	40,000
Courage Center	15,600	3,900	11,700	15,221
Damiano Center	81,534	20,384	61,150	77,449
Duluth Area Family YMCA	113,000	28,250	84,750	106,250
Duluth Community Garden Program	8,000	2,000	6,000	8,000
Girl Scouts Northern Pine Council	20,000	5,000	15,000	22,000
Goodwill Industries Vocational Enterprises	58,250	14,563	43,687	75,000
Grant Community School Collaborative	35,000	8,750	26,250	25,000
Human Development Center	84,000	21,000	63,000	72,546
Lake Superior Area Family Services	2,875	2,875	-	11,500
Lake Superior Community Health Center	80,000	20,000	60,000	80,000
Legal Aid Service of NE Minnesota	59,549	14,888	44,661	59,549
Life House	50,500	12,625	37,875	50,500
Little Treasures Center	20,000	10,000	10,000	15,000
Lutheran Social Service - Minnesota	68,095	17,024	51,071	64,095
Minnesota Program Development	10,184	2,546	7,638	10,184
Neighborhood Housing	8,000	2,000	6,000	8,000
North Country RIDE	5,000	1,250	3,750	10,700
Program for Aid to Victims of Sexual Assault	10,184	2,546	7,638	20,184
Safe Haven Shelter for Battered Women	41,000	10,250	30,750	41,000
Salvation Army	120,247	30,062	90,185	120,247
Second Harvest Northern Lakes Food Bank	19,000	4,750	14,250	18,000
SOAR Career Solutions	35,000	8,750	26,250	29,750
Valley Youth Center	-	-	-	77,000
Women's Community Development	25,000	6,250	18,750	15,000
Woodland Hills	50,000	12,500	37,500	42,000
YWCA	67,900	16,975	50,925	76,211
Total Community Care allocations	1,482,918	377,888	1,105,030	1,467,084
Head Start Transportation	7,789	7,789	-	10,217
Reach Out & Read	-	-	-	4,900
Smiles Across Minnesota	34,144	34,144	-	20,000
Target Area Designations	-	-	-	616
Total Initiatives distributions	41,933	41,933	-	35,733
Total Agency allocations	\$ 1,524,851	\$ 419,821	\$ 1,105,030	\$ 1,502,817

These amounts do not include contributions that donors have designated for a specific beneficiary.

United Way of Greater Duluth, Inc.

Notes to Financial Statements

Note 8. Retirement Plan

The Organization has a defined contribution retirement plan covering substantially all full-time employees twenty-one years of age or older with at least one year of service. Contributions are 5.5 percent of each covered employee's salary with less than 5 years of service. Contributions are 6.0 percent of each covered employee's salary with 5 years or more of service. Total contributions were \$26,433 and \$22,120 for the years ended June 30, 2009 and 2008, respectively.

Note 9. Operating Lease

The Organization leases office space from the Ordean Foundation based upon an agreement renewed annually. Total office space rent expense was \$25,724 and \$24,872 for the years ended June 30, 2009 and 2008, respectively.

Note 10. Board Designated Net Assets

Net assets have been designated by the Board for the following:

	2009	2008
Cash reserve	\$ 200,000	\$ 200,000
Funded reserve	44,854	222,353
Strategic initiatives	6,266	6,244
Future initiatives	-	23
	<u>\$ 251,120</u>	<u>\$ 428,620</u>

Note 11. Risks and Uncertainties

The investments held in perpetual trust and by others, in which the Organization has beneficial interests, consist of various investment securities. Investment securities are exposed to risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the Organization's interest in such assets and the amounts reported in the statement of financial position.

Note 12. Subsequent Events

Management has evaluated subsequent events through October 23, 2009, the date the financial statements were issued, in preparing the financial statements and related footnotes.

McGladrey & Pullen

Certified Public Accountants

Independent Auditor's Report on the Supplementary Information

To the Board of Directors
United Way of Greater Duluth, Inc.
Duluth, Minnesota

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Duluth, Minnesota
October 23, 2009

United Way of Greater Duluth, Inc.

Other Program Services
Years Ended June 30, 2009 and 2008

	2009			
	Community Impact	AFL-CIO Community Services	Fund Distribution	Lake Superior Initiatives
Salaries	\$ 98,730	\$ 51,388	\$ 14,376	\$ 130,270
Payroll taxes	7,399	3,796	1,035	9,394
Employee benefits	22,007	10,035	2,565	11,978
Total salaries and related expenses	128,136	65,219	17,976	151,642
Conferences, conventions, and meetings	46,054	4,668	3,130	24,053
Insurance	1,271	94	36	-
Membership dues	698	231	87	-
Other	342	-	35	-
Occupancy	15,738	1,160	440	-
Postage	849	398	219	363
Printing and advertising	26,895	1,328	203	1,525
Professional fees	9,346	143	54	74,850
Rental and maintenance of equipment	17,642	1,875	472	963
Supplies	6,883	1,271	263	804
Telephone	2,133	800	60	-
Special events	4,140	-	-	-
Donated services	5,913	-	-	-
Project homeless connect	28,413	-	-	-
Imagination Library and other Outreach	72,077	-	-	-
United Way of America dues	12,253	905	343	-
Depreciation	6,562	2,168	819	1,715
	\$ 385,345	\$ 80,260	\$ 24,137	\$ 255,915

		2009			
True North Volunteer Center	2-1-1 Information and Referral	Total	2008		
\$ 33,794	\$ 87,842	\$ 416,400	\$ 361,817		
2,201	6,368	30,193	25,907		
6,614	9,590	62,789	59,431		
42,609	103,800	509,382	447,155		
928	1,338	80,171	72,440		
-	-	1,401	1,312		
681	-	1,697	2,982		
-	-	377	526		
-	-	17,338	16,070		
645	902	3,376	3,434		
38	1,396	31,385	26,427		
43	4,765	89,201	18,003		
1,270	4,774	26,996	24,921		
1,711	581	11,513	9,246		
-	274	3,267	3,014		
-	-	4,140	12,143		
180	-	6,093	-		
-	-	28,413	15,318		
-	-	72,077	-		
-	-	13,501	19,374		
-	2,014	13,278	8,262		
<u>\$ 48,105</u>	<u>\$ 119,844</u>	<u>\$ 913,606</u>	<u>\$ 680,627</u>		

United Way of Greater Duluth, Inc.

Fundraising Expenses
Years Ended June 30, 2009 and 2008

	2009			2008
	Communications and Marketing	Campaign	Total	
Salaries	\$ 24,832	\$ 160,372	\$ 185,204	\$ 159,781
Payroll taxes	1,881	10,019	11,900	10,558
Employee benefits	4,505	40,397	44,902	34,790
Total salaries and related expenses	31,218	210,788	242,006	205,129
Conferences, conventions, and meetings	487	9,651	10,138	8,321
Insurance	72	368	440	451
Membership dues	179	988	1,167	1,198
Other	20	4,044	4,064	2,921
Occupancy	899	4,554	5,453	5,610
Postage	2	3,778	3,780	3,983
Printing and advertising	416	17,295	17,711	16,616
Professional fees	111	3,547	3,658	687
Rental and maintenance of equipment	962	6,153	7,115	7,581
Supplies	235	4,631	4,866	4,340
Telephone	122	617	739	810
Special events	-	5,312	5,312	11,720
Donated services	15,494	-	15,494	39,976
United Way of America dues	699	3,548	4,247	-
Depreciation	1,679	8,505	10,184	5,749
	<u>\$ 52,595</u>	<u>\$ 283,779</u>	<u>\$ 336,374</u>	<u>\$ 315,092</u>